

WILLIAMSON COUNTY GOVERNMENT

WILLIAMSON COUNTY, ILLINOIS

INDEPENDENT AUDITORS' REPORT

NOVEMBER 30, 2011

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August 31, 2012

INDEPENDENT AUDITORS' REPORT

Williamson County Government
Williamson County Administration Building
407 N. Monroe Street
Marion, IL 62959

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Williamson County, Illinois, as of and for the year ended November 30, 2011, which collectively comprise the basic financial statements of the primary government of Williamson County Government as listed in the table of contents. These financial statements are the responsibility of the primary government Williamson County, Illinois' management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

The financial statements referred to previously include only the primary government of Williamson County Government, Illinois, which consists of all funds, agencies, departments, and offices that comprise the County's legal entity. The financial statements do not include financial data for the County's legally separate component units, which accounting principles generally accepted in the United States of America require to be reported with the financial data of the County's primary government. As a result, the primary government financial statements do not purport to, and do not, present fairly the financial position of the reporting entity of Williamson County Government as of November 30, 2011, the changes in its financial position, or, where applicable, its cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America. In accordance with accounting principles generally accepted in the United States of America, the County's component units, the Public Building Commission of Williamson County and the Williamson County 911 Board, will issue separate reporting entity financial statements as of November 30, 2011. The Williamson County 911 Board will be issuing a separate auditor's report on its basic financial statements, a report in accordance with *Government Auditing Standards* and a report on compliance with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133 Compliance Supplement* that could have a direct and material effect on each of the Williamson County 911 Board's major federal programs for the year ended November 30, 2011. The Public Building Commission of Williamson County will be issuing a separate auditor's report, on their basic financial statements and a report in accordance with *Government Auditing Standards*.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information, of the primary government Williamson County Government, Illinois, as of November 30, 2011, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated August 31, 2012 on our consideration of Williamson County, Illinois' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

Accounting principles generally accepted in the United States of America require that the budgetary comparison information and Schedule of IMRF Funding Progress on pages 63 through 72 and 62 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Williamson County Government has not presented a management's discussion and analysis that accounting principles generally accepted in the United States of America have determined is necessary to supplement, although not required to be a part of, the basic financial statements.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Williamson County Government, Illinois' primary government. The combining and individual nonmajor fund financial statements and other supplementary information are presented for purposes of additional analysis and are not a required part of the financial statements. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is also not a required part of the basic financial statements of Williamson County Government, Illinois. The combining and individual nonmajor fund financial statements and Schedule of Expenditures of Federal Awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole. The remaining other supplementary information has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion or provide any assurance on it.

Respectfully submitted,


HUDGENS & MEYER, LLC
Certified Public Accountants

BASIC FINANCIAL STATEMENTS AS OF AND FOR THE YEAR ENDED NOVEMBER 30, 2011

WILLIAMSON COUNTY GOVERNMENT
GOVERNMENT-WIDE STATEMENT OF NET ASSETS
NOVEMBER 30, 2011

	<u>PRIMARY GOVERNMENT</u>
	<u>GOVERNMENTAL ACTIVITIES</u>
<u>ASSETS</u>	
<u>CURRENT ASSETS</u>	
Cash and cash equivalents	\$ 1,729,729
Inventory	1,261,871
Due from State of Illinois	1,360,276
Other receivables	549,496
Due from other funds	128,303
<u>RESTRICTED ASSETS</u>	
Cash and cash equivalents	18,093,224
<u>CAPITAL ASSETS</u>	
Land	831,066
Automobiles	3,484,447
Building improvements	462,038
Construction in Progress	20,259,310
Equipment	6,081,796
Infrastructure	48,686,291
Furniture & fixtures	802,399
Software	941,377
Bond Costs	398,688
Accumulated depreciation	(57,801,386)
<u>TOTAL ASSETS</u>	<u>\$ 47,268,925</u>
<u>LIABILITIES AND NET ASSETS</u>	
<u>LIABILITIES</u>	
<u>CURRENT LIABILITIES</u>	
Accounts payable	\$ 1,018,691
Due to others	438,505
General ledger overdrafts	95,162
Current portion of long-term debt - bonds payable	1,020,000
Interest payable on bonds	67,460
<u>TOTAL CURRENT LIABILITIES</u>	<u>\$ 2,639,818</u>
<u>NONCURRENT LIABILITIES</u>	
Noncurrent portion of long-term debt - bonds payable	29,585,000
Obligation for compensated absences	1,532,997
<u>TOTAL NONCURRENT LIABILITIES</u>	<u>\$ 31,117,997</u>
<u>TOTAL LIABILITIES</u>	<u>\$ 33,757,815</u>
<u>NET ASSETS</u>	
Invested in capital assets, net of related debt	\$ (1,113,974)
Restricted for:	
Capital Projects	3,888,381
Debt Service	948,280
Specific funds and purposes	10,625,222
Inventories	1,261,871
Internal Service Fund purposes	2,506,617
Unrestricted	(4,605,287)
<u>TOTAL NET ASSETS</u>	<u>\$ 13,511,110</u>

SEE ACCOMPANYING AUDITORS' REPORT AND NOTES TO BASIC FINANCIAL STATEMENTS.

WILLIAMSON COUNTY GOVERNMENT
GOVERNMENT-WIDE STATEMENT OF ACTIVITIES
NOVEMBER 30, 2011

		PROGRAM REVENUES		NET (EXPENSES) REVENUE AND CHANGES IN NET ASSETS	
EXPENSES					
PROGRAM ACTIVITIES - PRIMARY GOVERNMENT					
EXPENSES		FEES, FINES AND CHARGES FOR SERVICES	OPERATING GRANTS AND CONTRIBUTIONS	CAPITAL GRANTS AND CONTRIBUTIONS	TOTAL GOVERNMENTAL ACTIVITIES
					TOTAL
GOVERNMENTAL ACTIVITIES					
General and administrative	\$ 11,793,233	\$ 2,792,285	\$ 5,174,614	\$ 35,001	\$ (3,791,333)
Public safety	4,977,837	496,084	677,397	23,790	(3,780,566)
Judiciary and court related	3,207,796	288,220	-	-	(2,919,576)
Transportation	4,496,295	-	1,700,833	-	(2,795,462)
Public welfare	440,428	-	198,907	-	(241,521)
Interest expense	1,932,334	-	-	-	(1,932,334)
TOTAL GOVERNMENTAL ACTIVITIES	\$ 26,847,923	\$ 3,576,589	\$ 7,751,751	\$ 58,791	\$ (15,460,792)
GENERAL REVENUES AND TRANSFERS					
Taxes:					
Property taxes					\$ 11,025,855
Mobile home privilege taxes					45,450
Payments in lieu of taxes					41,846
Expense reimbursements					4,196,219
Interest income on investments					78,870
Interest, penalties and costs					181,855
Interfund transfers					1,462,739
TOTAL GENERAL REVENUES AND INTERFUND TRANSFERS					\$ 17,032,834
CHANGE IN NET ASSETS					
NET ASSETS - BEGINNING OF YEAR					\$ 1,572,042
NET ASSETS - END OF YEAR					11,944,800
PRIOR PERIOD ADJUSTMENT					(5,732)
NET ASSETS - END OF YEAR					\$ 13,511,110

SEE ACCOMPANYING AUDITORS' REPORT AND NOTES TO BASIC FINANCIAL STATEMENTS.

WILLIAMSON COUNTY GOVERNMENT
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE GOVERNMENT-WIDE STATEMENT OF NET ASSETS
NOVEMBER 30, 2011

TOTAL FUND BALANCE - GOVERNMENTAL FUNDS \$ 19,063,924

Total net assets reported for governmental activities in the Government-wide Statement of Net Assets are different because:

- Capital assets used in governmental activities are not current financial resources and therefore are not reported in the governmental funds balance sheet. Capital assets consist of the following:

Land	831,066
Automobiles	3,484,447
Building Improvements	462,038
Construction in Progress	20,259,310
Equipment	6,081,796
Infrastructure	48,686,291
Furniture & fixtures	802,399
Software	941,377
Bond Costs	398,688
Accumulated depreciation	(57,801,386)
- Bonds payable as of November 30, 2011 are not reportable in the Governmental Funds Balance Sheet. (30,605,000)
- Interest payable as of November 30, 2011 in not reportable in the Governmental Funds Balance Sheet. (67,460)
- The Government-wide Statement of Net Assets records a compensated absences accrual as required by GASB #34. Therefore, there will be a reconciling item to the Governmental Funds Balance Sheet. (1,532,997)
- Internal service funds are used by management to charge the costs of various insurances for the Government. The net assets for internal service funds are reported in the Government-wide financial statements but are excluded from the Governmental Funds Balance Sheet. 2,506,617

TOTAL NET ASSETS - GOVERNMENT-WIDE STATEMENT OF NET ASSETS \$ 13,511,110

WILLIAMSON COUNTY GOVERNMENT
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES OF THE GOVERNMENTAL FUNDS TO THE
GOVERNMENT-WIDE STATEMENT OF ACTIVITIES
NOVEMBER 30, 2011

NET CHANGE IN FUND BALANCES - TOTAL GOVERNMENTAL FUNDS \$ (10,688,916)

Amounts reported for governmental activities in the Government-wide Statement of Activities are different because:

- Governmental funds report capital outlay as expenditures. However, in the Government-wide Statement of Activities, the cost of those assets is allocated over the estimated useful lives as depreciation expense. This is the amount of capital assets recorded in the current period. 12,580,365
- Depreciation expense on capital assets is reported in the Government-wide Statement of Activities, but it does not require the use of current financial resources. Therefore, depreciation expense is not recorded as an expenditure in governmental funds. (946,390)
- Governmental funds report principal loan repayments as current year expense. However, in the Government-wide Statement of Activities, the principal loan repayments are not reported as expense. The current and non-current portions of debt are reflected on the Government-wide Statement of Net Assets. 720,000
- Governmental funds do not report the liability for compensated absences, this is only reported on the Government-wide Statement of Net Assets. The following is the net adjustment for the change in the liability for compensated absences. 163,879
- Internal service funds are used by management to charge the costs of various insurance expenses for the Government. The net revenue (expense) of the internal service funds is reported in the Government-wide financial statements but is excluded from the Governmental Funds financial statements. (256,896)

CHANGE IN NET ASSETS - GOVERNMENT-WIDE STATEMENT OF ACTIVITIES \$ 1,572,042

**WILLIAMSON COUNTY GOVERNMENT
BALANCE SHEET - GOVERNMENTAL FUNDS
NOVEMBER 30, 2011**

	MAJOR FUNDS		JAIL	TOTAL NONMAJOR		TOTAL
	GENERAL	MOTOR FUEL TAX	CONSTRUCTION	GOVERNMENTAL FUNDS	GOVERNMENTAL FUNDS	
ASSETS						
Cash and cash equivalents	\$ 1,049,749	\$ 1,331,798	\$ 4,424,508	\$ 10,134,258	\$ 16,940,313	
Document stamps inventory	-	-	-	65,303	65,303	
Inventory	-	688,652	-	507,916	1,196,568	
Sales tax receivable	567,252	-	-	-	567,252	
Income tax receivable	595,896	-	-	-	595,896	
Salary reimbursements receivable	197,128	-	-	-	197,128	
MFT allotments receivable	-	74,436	-	-	74,436	
Other receivables	83,536	-	-	391,524	475,060	
Due from other funds	142,269	-	-	46,296	188,565	
TOTAL ASSETS	\$ 2,635,830	\$ 2,094,886	\$ 4,424,508	\$ 11,145,297	\$ 20,300,521	
LIABILITIES AND FUND BALANCE						
LIABILITIES						
Accounts payable	\$ 6,505	\$ 18,146	\$ 566,210	\$ 51,806	\$ 642,667	
Due to other funds	-	-	-	60,262	60,262	
Due to others	362,352	-	-	76,154	438,506	
General ledger overdraft	-	-	-	95,162	95,162	
TOTAL LIABILITIES	\$ 368,857	\$ 18,146	\$ 566,210	\$ 283,384	\$ 1,236,597	
FUND BALANCE						
Nonspendable:	\$ -	\$ -	\$ -	\$ -	\$ -	
Inventories	-	688,652	-	573,219	1,261,871	
Restricted:						
Statutory purposes	-	1,388,088	-	8,128,794	9,516,882	
Grant agreement	-	-	-	26,492	26,492	
Revolving loan agreement	-	-	-	491,165	491,165	
Donor request	-	-	-	20,191	20,191	
Debt service	-	-	-	948,280	948,280	
Capital projects	-	-	3,858,298	-	3,858,298	
Assigned						
Public safety enhancements	-	-	-	6,511	6,511	
Capital improvements	-	-	-	30,083	30,083	
Other purposes	-	-	-	563,981	563,981	
Unassigned	2,266,973	-	-	73,197	2,340,170	
TOTAL FUND BALANCE	\$ 2,266,973	\$ 2,076,740	\$ 3,858,298	\$ 10,861,913	\$ 19,063,924	
TOTAL LIABILITIES AND FUND BALANCE	\$ 2,635,830	\$ 2,094,886	\$ 4,424,508	\$ 11,145,297	\$ 20,300,521	

SEE ACCOMPANYING AUDITORS' REPORT AND NOTES TO BASIC FINANCIAL STATEMENTS.

WILLIAMSON COUNTY GOVERNMENT
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
NOVEMBER 30, 2011

	MAJOR FUNDS			TOTAL NONMAJOR GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
	GENERAL	MOTOR FUEL TAX	JAIL CONSTRUCTION		
REVENUES					
General property tax	\$ 4,165,040	\$ -	\$ -	\$ 5,125,106	\$ 9,290,146
Mobile home privilege tax	20,265	-	-	26,064	46,329
Payment in lieu of tax	15,717	-	-	20,417	36,134
Personal property replacement tax	344,657	-	-	59,515	404,172
Sales tax	2,324,424	-	-	-	2,324,424
Use tax	295,538	-	-	-	295,538
Income tax	1,562,859	-	-	-	1,562,859
Salary reimbursements	264,299	-	-	-	264,299
Motor fuel tax allotments	-	709,135	-	496,657	1,205,792
Fees for services	173,438	-	-	1,816,748	1,990,186
Liquor licenses	-	-	-	-	-
Rents	23,925	-	-	-	23,925
Interest, penalties and costs	181,855	-	-	-	181,855
Interest income	13,435	9,825	42,881	11,084	77,225
Reimbursement of expenditures	105,276	-	-	304,762	410,038
Long-term debt proceeds	-	-	-	-	-
Miscellaneous receipts	152,875.00	141,981	48,281	172,790	515,927
Department of Transportation	-	-	-	856,027	856,027
Interest abatement program receipts	-	-	552,698	-	552,698
Federal financial assistance	71,724	-	100,000	936,879	1,108,603
State financial assistance	308,785	397,568	-	140,454	846,807
TOTAL REVENUES	\$ 10,024,112	\$ 1,258,509	\$ 743,860	\$ 9,966,503	\$ 21,992,984
EXPENDITURES					
General and administrative	\$ 2,415,895	\$ -	\$ -	\$ 1,919,807	\$ 4,335,702
Public safety	4,339,353	-	-	387,422	4,726,775
Judiciary and court related	2,791,865	-	-	308,220	3,100,085
Transportation	-	460,974	-	3,701,427	4,162,401
Public welfare	-	-	-	275,430	275,430
Bond principal and interest payments	-	-	1,467,866	1,184,468	2,652,334
Capital outlay	-	-	12,000,418	579,947	12,580,365
TOTAL EXPENDITURES	\$ 9,547,113	\$ 460,974	\$ 13,468,284	\$ 8,356,721	\$ 31,833,092
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ 476,999	\$ 797,535	\$ (12,724,424)	\$ 1,609,782	\$ (9,840,108)
OTHER FINANCING SOURCES (USES)					
Operating transfers in	\$ 2,820,707	\$ 6,319	\$ -	\$ 2,618,950	\$ 5,445,976
Operating transfers out	(3,601,435)	(336,289)	-	(2,157,060)	(6,294,784)
TOTAL OTHER FINANCING SOURCES (USES)	\$ (780,728)	\$ (529,970)	\$ -	\$ 461,890	\$ (848,808)
CHANGE IN FUND BALANCE	\$ (303,729)	\$ 267,565	\$ (12,724,424)	\$ 2,071,672	\$ (10,688,916)
FUND BALANCE, BEGINNING OF YEAR	2,570,702	1,809,175	16,582,722	8,790,341	29,752,840
FUND BALANCE, END OF YEAR	\$ 2,266,973	\$ 2,076,740	\$ 3,858,298	\$ 10,861,913	\$ 19,063,924

SEE ACCOMPANYING AUDITORS' REPORT AND NOTES TO BASIC FINANCIAL STATEMENTS.

WILLIAMSON COUNTY GOVERNMENT
STATEMENT OF NET ASSETS - PROPRIETARY FUNDS
NOVEMBER 30, 2011

GOVERNMENTAL ACTIVITIES - INTERNAL SERVICE FUNDS
MAJOR FUNDS

	EMPLOYEE HEALTH INSURANCE	ICRMT SELF-INSURANCE FUND	ILLINOIS MUNICIPAL RETIREMENT FUND	RETIREE HEALTH INSURANCE	TOTAL
<u>ASSETS</u>					
Cash and cash equivalents	\$ 63,651	\$ 269,050	\$ 2,285,109	\$ 264,831	\$ 2,882,641
Other receivables	-	-	-	-	-
Due from other funds	22,586	-	-	-	22,586
<u>TOTAL ASSETS</u>	<u>\$ 86,237</u>	<u>\$ 269,050</u>	<u>\$ 2,285,109</u>	<u>\$ 264,831</u>	<u>\$ 2,905,227</u>
<u>LIABILITIES AND FUND BALANCE</u>					
<u>LIABILITIES</u>					
Accounts payable	\$ 240,832	\$ -	\$ 135,192	\$ -	\$ 376,024
Due to others	-	-	-	-	-
Due to other funds	-	-	-	22,586	22,586
<u>TOTAL LIABILITIES</u>	<u>\$ 240,832</u>	<u>\$ -</u>	<u>\$ 135,192</u>	<u>\$ 22,586</u>	<u>\$ 398,610</u>
<u>NET ASSETS</u>					
Restricted:	\$	\$	\$	\$	\$
Employee health insurance expenses	(154,595)	-	-	-	(154,595)
Retiree health insurance expenses	-	-	-	242,245	242,245
Retirement contributions	-	-	2,149,917	-	2,149,917
Insurance expenses	-	269,050	-	-	269,050
Unrestricted	-	-	-	-	-
<u>TOTAL NET ASSETS</u>	<u>\$ (154,595)</u>	<u>\$ 269,050</u>	<u>\$ 2,149,917</u>	<u>\$ 242,245</u>	<u>\$ 2,506,617</u>
<u>TOTAL LIABILITIES AND NET ASSETS</u>	<u>\$ 86,237</u>	<u>\$ 269,050</u>	<u>\$ 2,285,109</u>	<u>\$ 264,831</u>	<u>\$ 2,905,227</u>

RECONCILIATION OF THE STATEMENT OF NET ASSETS - PROPRIETARY FUNDS TO THE GOVERNMENT-WIDE STATEMENT OF NET ASSETS:

TOTAL NET ASSETS - PROPRIETARY FUNDS **\$ 2,506,617**

- Internal service funds are used by management to charge the costs of various insurances for the Government. The net assets for internal service funds are reported in the Government-wide financial statements in the Governmental Activities column.

TOTAL NET ASSETS - GOVERNMENT-WIDE STATEMENT OF NET ASSETS **\$ 2,506,617**

SEE ACCOMPANYING AUDITORS' REPORT AND NOTES TO BASIC FINANCIAL STATEMENTS.

WILLIAMSON COUNTY GOVERNMENT
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS
PROPRIETARY FUNDS
NOVEMBER 30, 2011

	GOVERNMENTAL ACTIVITIES - INTERNAL SERVICE FUNDS				
	MAJOR FUNDS				TOTAL
	EMPLOYEE HEALTH INSURANCE	ICRMT SELF-INSURANCE FUND	ILLINOIS MUNICIPAL RETIREMENT FUND	RETIREE HEALTH INSURANCE	
OPERATING REVENUES					
General property tax	\$ -	\$ 63,754	\$ 1,693,646	\$ -	\$ 1,757,400
Mobile home tax	-	-	7,364	-	7,364
Payment in lieu of tax	-	-	5,711	-	5,711
Interest income	376	683	308	278	1,645
Reimbursement of expenditures	1,028,258	-	1,623,379	-	2,651,637
TOTAL OPERATING REVENUES	\$ 1,028,634	\$ 64,437	\$ 3,330,408	\$ 278	\$ 4,423,757
OPERATING EXPENSES					
General and administrative	\$ 2,951,731	\$ 329,640	\$ 3,501,868	\$ -	\$ 6,783,239
TOTAL OPERATING EXPENSES	\$ 2,951,731	\$ 329,640	\$ 3,501,868	\$ -	\$ 6,783,239
OPERATING INCOME (LOSS)	\$ (1,923,097)	\$ (265,203)	\$ (171,460)	\$ 278	\$ (2,359,482)
TRANSFERS IN AND (OUT)					
Operating transfers in	\$ 1,942,697	\$ 74,245	\$ -	\$ 156,841	\$ 2,173,783
Operating transfers out	-	-	(8,500)	(62,697)	(71,197)
TOTAL TRANSFERS IN AND (OUT)	\$ 1,942,697	\$ 74,245	\$ (8,500)	\$ 94,144	\$ 2,102,586
CHANGE IN NET ASSETS	\$ 19,600	\$ (190,958)	\$ (179,960)	\$ 94,422	\$ (256,896)
NET ASSETS, BEGINNING OF YEAR	(174,195)	460,008	2,329,877	147,823	2,763,513
NET ASSETS, END OF YEAR	\$ (154,595)	\$ 269,050	\$ 2,149,917	\$ 242,245	\$ 2,506,617

**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS - PROPRIETARY FUNDS
TO THE GOVERNMENT-WIDE STATEMENT OF ACTIVITIES:**

NET CHANGE IN NET ASSETS - PROPRIETARY FUNDS **\$ (256,896)**

- There are no reconciling items for the Proprietary funds.

CHANGE IN NET ASSETS - GOVERNMENT-WIDE STATEMENT OF ACTIVITIES **\$ (256,896)**

WILLIAMSON COUNTY GOVERNMENT
STATEMENT OF CASH FLOWS - PROPRIETARY FUNDS
NOVEMBER 30, 2011

		GOVERNMENTAL ACTIVITIES - INTERNAL SERVICE FUNDS				
		MAJOR FUNDS				
		EMPLOYEE HEALTH INSURANCE	ICRMT SELF-INSURANCE FUND	ILLINOIS MUNICIPAL RETIREMENT FUND	RETIREE HEALTH INSURANCE	TOTAL
CASH FLOWS FROM OPERATING ACTIVITIES:						
Cash received for current services	\$ 1,006,743	\$ 69,282	\$ 2,124,260	\$ 22,586	\$ 3,222,871	
Cash received for other operations	(2,972,839)	(362,964)	(2,313,955)	-	(5,649,758)	
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	\$ (1,966,096)	\$ (293,682)	\$ (189,695)	\$ 22,586	\$ (2,426,887)	
CASH FLOWS FROM FINANCING ACTIVITIES:						
Transfers from other funds	\$ 1,942,697	\$ 74,245	\$ -	\$ 156,841	\$ 2,173,783	
Transfers to other funds	-	-	(8,500)	(62,697)	(71,197)	
NET CASH PROVIDED (USED) BY FINANCING ACTIVITIES	\$ 1,942,697	\$ 74,245	\$ (8,500)	\$ 94,144	\$ 2,102,586	
CASH FLOWS FROM INVESTING ACTIVITIES:						
Interest on bank deposits and investments	\$ 376	\$ 683	\$ 308	\$ 278	\$ 1,645	
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	\$ (23,023)	\$ (218,754)	\$ (197,887)	\$ 117,008	\$ (322,656)	
BEGINNING CASH AND CASH EQUIVALENTS AT DECEMBER 1, 2010	86,674	487,804	2,482,996	147,823	3,205,297	
ENDING CASH AND CASH EQUIVALENTS AT NOVEMBER 30, 2011	\$ 63,651	\$ 269,050	\$ 2,285,109	\$ 264,831	\$ 2,882,641	
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:						
Operating Income (Loss)	\$ (1,923,473)	\$ (265,886)	\$ (171,768)	\$ -	\$ (2,361,127)	
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:						
Changes in Assets and Liabilities:						
(Increase) Decrease in due from others	\$ (21,516)	\$ -	\$ -	\$ -	\$ (21,516)	
Increase (Decrease) in due to others	(21,107)	(27,796)	(17,927)	22,586	(44,244)	
Total Adjustments	\$ (42,623)	\$ (27,796)	\$ (17,927)	\$ 22,586	\$ (65,760)	
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	\$ (1,966,096)	\$ (293,682)	\$ (189,695)	\$ 22,586	\$ (2,426,887)	

SEE ACCOMPANYING AUDITORS' REPORT AND NOTES TO BASIC FINANCIAL STATEMENTS.

WILLIAMSON COUNTY GOVERNMENT
STATEMENT OF NET ASSETS - FIDUCIARY FUNDS
NOVEMBER 30, 2011

ASSETS

Cash and cash equivalents	\$ 2,689,051
Other receivables	63,406,798
Due from other funds	7,411

TOTAL ASSETS

\$ 66,103,260

LIABILITIES AND NET ASSETS

LIABILITIES

Tax available for distribution	\$ 449,977
Overpayments	495,563
Due to other funds	135,714
Agency funds due others	1,504,774
Deferred charges	63,206,938

TOTAL LIABILITIES

\$ 65,792,966

NET ASSETS

Restricted for trust purposes	\$ 310,294
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TOTAL NET ASSETS

\$ 310,294

TOTAL LIABILITIES AND NET ASSETS

\$ 66,103,260

WILLIAMSON COUNTY GOVERNMENT
STATEMENT OF CHANGES IN NET ASSETS - FIDUCIARY FUNDS
NOVEMBER 30, 2011

ADDITIONS

General property tax	\$ 2,455,118
Mobile home privilege tax	11,753
Payment in lieu of tax	9,340
Fees for services	1,366,592
Interest income	4,922
Occupancy tax	611,989
Tax redemptions	63,853
Miscellaneous receipts	17,101

<u>TOTAL ADDITIONS</u>	<u>\$ 4,540,668</u>
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DEDUCTIONS

General and administrative	\$ 2,251,703
Judiciary and court related	25,165
Public health	643,967
Public welfare	294,616

<u>TOTAL DEDUCTIONS</u>	<u>\$ 3,215,451</u>
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<u>CHANGE IN NET ASSETS</u>	<u>\$ 1,325,217</u>
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OTHER FINANCING SOURCES (USES)

Operating transfers in	\$ 88,281
Operating transfers out	(1,342,058)

<u>TOTAL OTHER FINANCING SOURCES (USES)</u>	<u>\$ (1,253,777)</u>
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<u>CHANGE IN NET ASSETS AFTER TRANSFERS</u>	<u>\$ 71,440</u>
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<u>NET ASSETS, BEGINNING OF YEAR</u>	<u>238,854</u>
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<u>NET ASSETS, END OF YEAR</u>	<u>\$ 310,294</u>
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NOTES TO BASIC FINANCIAL STATEMENTS

WILLIAMSON COUNTY GOVERNMENT
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2011

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WILLIAMSON COUNTY GOVERNMENT
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2011

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WILLIAMSON COUNTY GOVERNMENT
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2011

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Williamson County, Illinois (the "County") was incorporated under the provisions of the State of Illinois. The County operates under the Commission form of government and provides the following services: public safety, highways and bridges, judiciary and court related services, public health, public welfare and general administrative services.

The County operates with three elected County Commissioners. Those Commissioners also appoint members to various boards of which two have been determined to be component units and others that are considered to be related organizations of the County.

The accounting policies of the County conform to accounting principles generally accepted in the United States of America as applicable to governments, except as noted. The accounting and reporting framework and the more significant accounting principles and practices of Williamson County Government are discussed in subsequent sections of this Note. The remaining Notes are organized to provide explanations, including, required disclosures, of the County's financial activities for the fiscal year ended November 30, 2011.

A. Financial Reporting Entity

The County's financial reporting entity has been determined in accordance with governmental standards for defining the reporting entity and identifying entities to be included in its basic financial statements. Those standards identify the County's financial accountability for potential component units as the primary, but not only, criteria for inclusion. The County is financially accountable if it appoints a voting majority of a potential component unit's governing body and is able to impose its will on that potential component unit, or there is a potential component unit to provide specific financial benefits to or impose specific financial burdens on the County. The County's financial reporting entity consists of Williamson County, Illinois (the primary government) and its component units, the Public Building Commission of Williamson County and the Williamson County 911 Office.

B. Component Units

As of the date of this report, the County's component units have not presented audited financial statements for the fiscal year ended November 30, 2011. Each component unit has engaged for its own separate independent audit. Each component unit will separately issue their audited financial statements when available. Copies of the component units' financial statements may be obtained by contacting the component units directly.

The component units for Williamson County Government are:

Public Building Commission of Williamson County	Williamson County 911 Board
407 N. Monroe Street	300 North Park Avenue
Marion, IL 62959	Herrin, IL 62948

Component Unit

Brief Description of Activities and Relationship to the County

Public Building Commission
of Williamson County

To develop, finance and provide County facilities and office space to the office holders of Williamson County Government. The Williamson County Board of Commissioners appoint three of the five Public Building

WILLIAMSON COUNTY GOVERNMENT
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2011

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. Component Unit (Continued)

Commission Board members. The Williamson County Board also approves each year's property tax levy. The County also collects all property tax revenues for the Public Building Commission and distributes such property tax to the Public Building Commission subsequent to collection. Assets of the Public Building Commission are managed by the Board members of the Public Building Commission of Williamson County. The Public Building Commission of Williamson County's fiscal year end is November 30 of each year.

Williamson County 911 Board

To plan a 911 system, coordinate and supervise the implementation, upgrading, or maintenance of the system, receive monies from surcharge and other sources for deposit into the Board's accounts, authorize all disbursements made by the Board, hire any necessary staff, and adopt bylaws for the transaction of its business. The Board operates with seven appointed Board members. The Williamson County Board enters into an intergovernmental agreement regarding the appointment of the seven 911 board members. By statute, the Williamson County Treasurer is required to be the fiduciary agent and holder of all 911 funds and is to oversee the receipts and disbursements of the funds. The Williamson County 911 Board's fiscal year end is November 30 of each year.

As of the date of this report, the most recent audited information available for both component units was as of November 30, 2010.

C. Related Organizations

Related organizations are excluded from the financial reporting entity because the County's accountability does not extend beyond making board appointments or approving an annual tax levy. The County has no significant influence over the management, budget or policies of the related organizations. Audited financial statements, if prepared, are available from the respective organizations. Related organizations are described as follows:

<u>Related Organizations</u>	<u>Brief Description of Activities and Relationship to the County</u>
Blairsville Public Water District	Provide public water services to the citizens of its district which is inside the boundaries of Williamson County.
Burnside Public Water District	Provide public water services to the citizens of its district which is inside the boundaries of Williamson County.
Corinth Public Water District	Provide public water services to the citizens of its district which is inside the boundaries of Williamson County.

WILLIAMSON COUNTY GOVERNMENT
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2011

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. Related Organizations (Continued)

<u>Related Organizations</u>	<u>Brief Description of Activities and Relationship to the County</u>
Devil's Kitchen Public Water District	Provide public water services to the citizens of its district which is inside the boundaries of Williamson County.
Ferges Public Water District	Provide public water services to the citizens of its district which is inside the boundaries of Williamson County.
Highway 37 North Public Water District	Provide public water services to the citizens of its district which is inside the boundaries of Williamson County.
Wye Public Water District	Provide public water services to the citizens of its district which is inside the boundaries of Williamson County.
Williamson County Community Mental Health "708" Board	Develop, finance and provide mental health services to the residents of the County. Assets and operations of the "708" Board are managed by the "708" Board.
Bi-County Health Board	Develop, finance and provide health services to the residents of the County. Assets and operations of the Bi-County Health Board are managed by the Bi-County Health Board.
Williamson County Child Advocacy Center	Develop, finance and provide advocacy services to the residents deemed children of the County. Assets and operations of the Child Advocacy Center are managed by the Child Advocacy Center.
Williamson County University of Illinois Cooperative Extension	Develop, finance and provide services to the residents of the County. Assets and operations of the University of Illinois Cooperative Extension are managed by the University of Illinois Cooperative Extension.
Williamson County Programs On Aging	Develop, finance and provide services to the senior citizen residents of the County. Assets and operations of the Williamson County Programs on Aging are managed by the Williamson County Programs on Aging.
First Judicial Circuit Probation Services	The Illinois Probation and Probation Officer's Act requires the Chief Judge of each circuit to provide probation services for all counties within the circuit in a manner consistent with the annual probation plan, standards, policies and regulations established by the Illinois Supreme Court. The First Judicial Circuit Probation Services is a probation district covering the

WILLIAMSON COUNTY GOVERNMENT
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2011

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. Related Organizations (Concluded)

nine counties of the First Judicial Circuit of Illinois, with Williamson County being the lead county. Williamson County Government serves as the lead County for the First Judicial Circuit Probation Service. Assets and operations of the First Judicial Circuit Probation Service are managed by the First Judicial Circuit Probation Service.

Williamson County Fire
Protection District

Provide public fire safety services to the citizens of its district which is inside the boundaries of Williamson County.

Williamson County Housing Authority

Develop, finance and provide housing to qualified residents of the County. The County board appoints all Housing Authority Board members. The County also collects the proportionate share of payment in lieu of tax from the Housing Authority each year. That payment in lieu of tax is subsequently distributed to the taxing districts of Williamson County each year. Assets of the Williamson County Housing Authority are managed by the Williamson County Housing Authority.

D. Measurement Focus, Basis of Accounting, and Government-Wide and Fund Financial Statements

The accounts of the County are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures or expenses, as appropriate. Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

Government-Wide Financial Statements

The County's Government-Wide Financial Statements include a *Statement of Net Assets and a Statement of Activities and Changes in Net Assets*. These statements present summaries of Governmental Activities for the County accompanied by a total column. Fiduciary activities of the County are not included in these statements. The County has no business-type activities that rely to a significant extent on charges for services from external parties.

These statements are presented on an "economic resources" measurement focus and the accrual basis of accounting. Accordingly, all of the County's assets and liabilities, including capital assets as well as infrastructure assets and long-term liabilities, are included in the accompanying Statement of Net Assets. The Statement of Activities presents changes in net assets. Under the accrual basis of accounting, revenues are recognized in the period in which they are earned while expenses are recognized in the period in which the liability is incurred. The types of transactions reported as program revenues for the County are reported in three categories: 1) charges for services, 2) operating grants and contributions, and 3) capital grants and contributions.

WILLIAMSON COUNTY GOVERNMENT
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2011

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Measurement Focus, Basis of Accounting, and Government-Wide and Fund Financial Statements (Continued)

The *Statement of Net Assets* presents the reporting entities' nonfiduciary assets and liabilities, with the difference reported as net assets. Net Assets are reported in three categories:

- 1) Invested in capital assets, net of related debt consists of capital assets, net of accumulated depreciation and reduced by outstanding balances for bonds, notes, and other debt that are attributable to the acquisition, construction, or improvement of those assets.
- 2) Restricted net assets result when constraints placed on net assets use are either externally imposed by creditors, grantors, contributors, and the like, or imposed by law through constitutional provisions or enabling legislation.
- 3) Unrestricted net assets consist of net assets which do not meet the definition of the two preceding categories. Unrestricted net assets often are designated, to indicate that management does not consider them to be available for general operation. Unrestricted net assets often have constraints on resources which are imposed by management, but can be removed or modified.

The *Statement of Activities* reports the expenses of a given function offset by program revenues directly connected with the functional program. A function is an assembly of similar activities and may include portions of a fund or summarize more than one fund to capture the expenses and program revenues associated with distinct functional activity. Program revenues include: (1) charges for services which report fees, fines, and forfeitures, and other charges to users of the County's services; (2) operating grants and contributions which finance annual operating activities including restricted investment income; and (3) capital grants and contributions which fund the acquisition, construction, or rehabilitation of capital assets and include fees to developers. These revenues are subject to externally imposed restrictions to these program uses. Taxes and other revenue sources not properly included with program revenues are reported as general revenues.

Certain eliminations have been made as prescribed by GASB Statement No. 34 in regards to interfund activities, payables and receivables. All internal balances in the Statement of Net Assets have been eliminated except those representing balances between the governmental activities.

The County applies all applicable GASB pronouncements (including all NCGA Statements and Interpretations currently in effect) as well as the following pronouncements issued on or before November 30, 1989, unless those pronouncements conflict with or contradict GASB pronouncements: Financial Accounting Standards Board (FASB) Statements and Interpretations, Accounting Principles Board (APB) Opinions, and Accounting Research Bulletins (ARB) of the Committee on Accounting Procedure. In addition, the County applies all applicable FASB Statements and Interpretations issued after November 30, 1989, except those that conflict with or contradict GASB pronouncements to its business-type activities. The County has no business-type activities that rely to a significant extent on charges for services from external parties.

Governmental Fund Financial Statements

Governmental Fund Financial Statements include a Balance Sheet and a Statement of Revenues, Expenditures and Changes in Fund Balances for all major governmental funds and non-major funds aggregated. An accompanying schedule is presented to reconcile and explain the differences in fund balances and changes in fund balances as presented in these statements to the net assets and changes in net assets presented in the

WILLIAMSON COUNTY GOVERNMENT
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2011

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Measurement Focus, Basis of Accounting, and Government-Wide and Fund Financial Statements (Continued)

Government-Wide financial statements. The County has presented all major funds that met those qualifications. In addition, the County has presented certain funds, specifically the General Fund, Motor Fuel Tax Fund, and the Jail Construction Fund as major funds because the County believes the financial position and activities of these funds are significant to the County as a whole.

The fund financial statements present information about the County's funds, including its governmental, proprietary and fiduciary funds. Separate statements for each fund category – *governmental*, *proprietary*, and *fiduciary* – are presented. The emphasis of fund financial statements is on major governmental funds. All remaining governmental funds are aggregated and reported in a separate column.

All governmental funds are accounted for on a spending or "current financial resources" measurement focus and the modified accrual basis of accounting. Accordingly, only current assets and current liabilities are included on the Balance Sheets. The Statement of Revenues, Expenditures and Changes in Fund Balances present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets. Under the modified accrual basis of accounting, revenues are recognized in the accounting period in which they become both measurable and available to finance expenditures of the current period. Accordingly, revenues are recorded when received in cash, except that revenues subject to accrual (generally 60 days after year-end) are recognized when due. The primary revenue sources, which have been treated as susceptible to accrual by the County, are property tax, sales tax, intergovernmental revenues and other taxes. Expenditures are recorded in the accounting period in which the related fund liability is incurred.

Fund Balance Classification

The County implemented the provisions of GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions* (GASBS No. 54) in 2011, as required. The purpose of GASB 54 is to improve the consistency and usefulness of the fund balance information to the financial user. The statement establishes fund balance classifications that comprise a hierarchy based primarily on the extent to which the organization is bound to honor constraints on the specific purpose for which amounts in the funds can be spent.

Governmental Fund Financial Statements

The governmental fund financial statements present fund balances based on classifications that comprise a hierarchy that is based primarily on the extent to which the County is bound to honor constraints on the specific purposes for which amounts in the respective governmental funds can be spent. The classifications used in the governmental fund financial statements are as follows:

- **Nonspendable:** This classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) are legally or contractually required to be maintained intact. The County has classified Redevelopment Inventories, and Prepaid Items as being Nonspendable as these items are not expected to be converted to cash or are not expected to be converted to cash within the next year.

WILLIAMSON COUNTY GOVERNMENT
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2011

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Measurement Focus, Basis of Accounting, and Government-Wide and Fund Financial Statements (Continued)

- **Restricted:** This classification includes amounts for which constraints have been placed on the use of the resources either (a) externally imposed by creditors (such as through a debt covenant), grantors, contributors, or laws or regulations of other governments, or (b) imposed by law through constitutional provisions or enabling legislation. Debt service resources are to be used for future servicing of the revenue note and are restricted through debt covenants.
- **Committed:** This classification includes amounts that can be used only for specific purposes pursuant to constraints imposed by formal action of the County Board. These amounts cannot be used for any other purpose unless the County Board removes or changes the specified use by taking the same type of action (ordinance or resolution) that was employed when the funds were initially committed. This classification also includes contractual obligations to the extent that existing resources have been specifically committed for use in satisfying those contractual requirements. The County did not have any committed resources as of November 30, 2011.
- **Assigned:** This classification includes amounts that are constrained by the County's intent to be used for a specific purpose but are neither restricted nor committed. This intent can be expressed by the County Board or through the County Board delegating this responsibility through the budgetary process. This classification also includes the remaining positive fund balance for all governmental funds except for the General Fund.
- **Unassigned:** This classification includes the residual fund balance for the General Fund and the amount established for Minimum Funding which represents the portion of the General Fund balance that has been established to be used for debt service or in emergency situations. A 2/3 vote of the County Board is required to authorize the spending of any of these funds for any reason. The Unassigned classification also includes negative residual fund balance of any other governmental fund that cannot be eliminated by offsetting of Assigned fund balance amounts.

The County would typically use Restricted fund balances first, followed by Committed resources, and then Assigned resources, as appropriate opportunities arise, but reserves the right to selectively spend Unassigned resources first to defer the use of these other classified funds.

Government-wide and Proprietary Fund Financial Statements.

The County classifies net position in the government-wide and proprietary fund financial statements as follows:

- **Net Investment in Capital Assets:** includes the County's capital assets (net of accumulated depreciation) reduced by the outstanding balances of bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.
- **Restricted:** includes assets that have third-party (statutory, bond covenant, or granting agency) limitations on their use. The County typically uses restricted assets first, as appropriate opportunities arise, but reserves the right to selectively defer the use until a future project.
- **Unrestricted:** typically includes unrestricted liquid assets. The County Board has the authority to revisit or alter this designation.

WILLIAMSON COUNTY GOVERNMENT
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2011

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Measurement Focus, Basis of Accounting, and Government-Wide and Fund Financial Statements (Continued)

The County Board has not adopted a formal minimum fund balance policy. However, during the fiscal year ended November 30, 2011, the County Board did establish the General Fund Reserve Trust Fund. This fund is to be utilized for stabilization purposes. Also, in the County Board's strategic plan adopted for fiscal years 2012 - 2014, the County Board detailed a goal to obtain \$1,000,000 in stabilization funds. During the fiscal year ended November 30, 2011, the County Board transferred \$541,266 into the General Fund Reserve Trust Fund from the General Fund. The funds transferred resulted from the unanticipated collection of State of Illinois receivables that had been outstanding from the prior year.

In addition, the County Board established a debt sinking certificate of deposit in the amount of \$1,442,000. This debt sinking amount is required as per the bond ordinance for the new jail bonds. The certificate of deposit is currently accounted for as an asset in the Jail Construction Fund. Upon construction completion, the debt sinking funds will be separately reported in a debt sinking fund.

Proprietary Fund Financial Statements

Proprietary Fund Financial Statements include a Statement of Net Assets, a Statement of Revenues, Expenses and Changes in Fund Net Assets, and a Statement of Cash Flows for each major proprietary fund. However, internal service balances and activities have been combined with the governmental activities in the Government-Wide financial statements.

Proprietary funds are accounted for using the "economic resources" measurement focus and the accrual basis of accounting. Accordingly, all assets and liabilities (whether current or noncurrent) are included on the Statement of Net Assets. The Statement of Revenues, Expenses and Changes in Fund Net Assets presents increases (revenues) and decreases (expenses) in total net assets. Under the accrual basis of accounting, revenues are recognized in the period in which they are earned while expenses are recognized in the period in which the liability is incurred. Major internal service funds are the Employee Health Insurance Fund, ICRMT Self-Insurance Trust Fund, Illinois Municipal Retirement Fund, and the Retiree Health Insurance Fund.

Operating revenues in the proprietary funds are those revenues that are generated from the primary operations of the fund. All other revenues are reported as non-operating revenues. Operating expenses are those expenses that are essential to the primary operations of the fund. All other expenses are reported as non-operating expenses.

Reconciliation of Government-wide and Fund Financial Statements

The financial statements include a reconciliation between fund balance on the Government-Wide Statement of Net Assets and the Fund Balance Sheet. The principal element of that difference is the capital assets reported as net of related debt and accumulated depreciation.

The financial statements also include a reconciliation between the Government-Wide State *Statement of Activities and Changes in Net Assets* and the Fund Statement of Revenues, Expenditures and Changes in Fund Balances. The principal element of that difference is that Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.

WILLIAMSON COUNTY GOVERNMENT
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2011

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Measurement Focus, Basis of Accounting, and Government-Wide and Fund Financial Statements (Continued)

Fiduciary Fund Financial Statements

Fiduciary Fund Financial Statements include a Statement of Net Assets and a Statement of Changes in Net Assets. The County's Fiduciary funds represent Agency Funds, which are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. The Agency funds are accounted for on a spending or "economic resources" measurement focus and the accrual basis of accounting as are the proprietary funds explained above.

Governmental Funds

Governmental funds are those through which most governmental functions are financed. The acquisition, uses, and balances of the County's expendable financial resources and the related liabilities are accounted for through governmental funds. The measurement focus is upon determination of and changes in financial position rather than upon net income.

The following are the County's governmental major funds:

General - The General Fund is the general operating fund of the County. All general tax revenues and other receipts not allocated by law or contractual agreement to another fund are accounted for in this fund. This fund provides for general operating expenditures, fixed charges, and capital improvement costs not paid through other funds.

Motor Fuel Tax Fund - The Motor Fuel Tax Fund is an accumulation of receipts from motor fuel taxes for future road improvements and projects.

Jail Construction Fund - The Jail Construction Fund is a special revenue fund used to account for the construction of the County Jail. The receipts from the Jail Bonds are to be expended on the expenses related to the construction of the County Jail.

Additionally, the primary government reports the following fund types:

Nonmajor Special Revenue Funds

Special revenue funds are used to account for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted to expenditures for specified purposes.

Nonmajor Capital Projects Funds

Capital projects funds are used to account for the resources collected and used to build and improve capital assets.

Nonmajor Debt Service Funds

Debt service funds are used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs.

WILLIAMSON COUNTY GOVERNMENT
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2011

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Measurement Focus, Basis of Accounting, and Government-Wide and Fund Financial Statements (Concluded)

Proprietary Funds

Internal Service Funds – Internal service funds are used for the collection and distribution of County funds for insurance and various benefit payments for retired, current and future employees.

The following are the County's governmental major proprietary funds:

Employee Health Insurance Fund- The Employee Health Insurance Fund provides for collection and payment of health insurance premiums for the County employees.

ICRMT Self-Insurance Fund - The ICRMT Self-Insurance Fund levies taxes and receives funds for the payment of workmen compensation and liability insurance premiums and deductible costs.

Illinois Municipal Retirement Fund - The Illinois Municipal Retirement Fund levies taxes and receives funds for the payment of the required pension contributions for the County employees.

Retiree Health Insurance Fund - The Retiree Health Insurance Fund receives the applicable employer contributions upon staff retirements. The Retiree Health Insurance Fund also contributes a monthly premium for all participating members into the Employee Health Insurance Fund.

Fiduciary Funds

Trust Funds - Trust funds are custodial in nature (assets equal liabilities) and do not involve the measurement of results of operations. The County maintains trust funds for special taxing districts, Tax Collector funds, Circuit Clerk funds, and for other miscellaneous purposes.

Accruals

Under GASB Statement #33, property taxes are imposed nonexchange revenue. Assets from imposed nonexchange transactions are recorded when the County has an enforceable legal claim to the asset. The enforceable legal claim date for property taxes is the assessment date. The assessment date has been designated as property assessed as of January 1 of each year. The property taxes are imposed the following fiscal year. Therefore, the County has recorded \$62,670,677. for the 2011 payable 2012 real estate tax installments and \$295,212. for 2011 payable 2012 payments in lieu of tax as receivables and deferred charges for taxes and payments assessed as of January 1, 2011 that will not be received until after November 30, 2011. This nonexchange transaction has been recorded in the Tax Collector's Fund, which is reported as an Agency Fund.

Major revenue sources susceptible to accrual include: Sales and use taxes, property taxes, franchise taxes, intergovernmental revenues, and investment income. In general, other revenues are recognized when received.

When both restricted and unrestricted resources are available for use, it is the County's policy to use restricted resources first, then unrestricted resources as needed.

WILLIAMSON COUNTY GOVERNMENT
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2011

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Measurement Focus, Basis of Accounting, and Government-Wide and Fund Financial Statements (Concluded)

Pension funds recognize employer and participant contributions in the period in which contributions are due and the County has made a formal commitment to provide the contributions.

E. Budget Policy and Basis of Budgeting

The County prepares a budget and an appropriations ordinance annually, which includes all general, special revenue, proprietary and trust fund types. Once approved, the County Board may amend the legally adopted budget when unexpected modifications are required in estimated revenues or appropriations. The budget information presented reflects the originally adopted budget and final budget information. The budget initiation process follows applicable statutes and regulations. The County does not employ encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditures of monies are recorded in order to reserve that portion of the applicable appropriation.

The General Fund's budget is prepared on a detailed line item basis. Revenues are budgeted by source. For all other funds, expenditures are budgeted by department and class as follows: services, materials, capital outlay, transfers, and debt service. This constitutes the legal level of control. Expenditures may not exceed appropriations at this level. Budget revisions at this level are subject to final review by the County Board. Revisions to the budget were made throughout the year. The cash basis of accounting is used in the budgetary preparation process.

The budgets for the other operating funds are prepared on the cash basis of accounting. Revenues are budgeted in the year receipt is expected and expenditures are budgeted in the year that the applicable claim is expected to be issued. Any debt service fund budgets are prepared to provide funding for general obligation debt service when liabilities are due for payment. The budget and actual financial statements are reported on the cash basis and modified accrual basis, respectively. Unexpended appropriations for all annually budgeted funds lapse at fiscal year-end.

F. Cash and Investments

The County Treasurer pools the cash resources of the County's various funds to facilitate the management of cash during the year. Cash applicable to a particular fund is readily identifiable in the supplementary information presented with the financial statements. The balance in the pooled cash account is available to meet current operating requirements. Cash in excess of current requirements is invested in interest-bearing certificates of deposit. The County considers highly liquid investments with an original maturity of three months or less when purchased to be cash equivalents for all fund types. All certificates of deposit are considered to be cash equivalents.

Investments are reported at fair value. Short-term investments are reported at cost, which approximates fair value. As of November 30, 2011, the County did not have any investments.

G. Receivables and Payables

All receivables are reported at their gross value and, where appropriate, are reduced by the estimated portion that is expected to be uncollectible. All payables are reported at their gross value.

WILLIAMSON COUNTY GOVERNMENT
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2011

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

H. Inventories

All County inventories are maintained on a consumption basis of accounting where items are purchased for inventory and charged to the budgetary accounts as items are consumed.

The County Highway Department maintains inventories of rock, cinders, and salt. Other inventory items consist of document stamps for future sale by the County Clerk and weather radios for sale by the Emergency Management Agency Office.

I. Capital Assets and Depreciation

The County's property, plant, equipment, and infrastructure with useful lives of more than one year are stated at historical cost and comprehensively reported in the government-wide financial statements. The County maintains infrastructure asset records consistent with all other capital assets. Component unit capital assets are also reported in their respective areas of the government-wide financial statements. Donated assets are stated at fair value on the date donated. The County capitalizes assets with a cost of \$500. or more on tangible personal property. Assets purchased or constructed with grants also follow the same capitalization policy. The costs of normal maintenance and repairs that do not add to the asset value or materially extend useful lives are not capitalized, but rather expensed as incurred. Capital assets are depreciated using the straight-line method. When capital assets are disposed, the cost and applicable accumulated depreciation are removed from the respective accounts, and the resulting gain or loss is recorded in operations.

Estimated useful lives, in years, for depreciable assets are as follows:

	<u>Years</u>
Buildings & Improvements	20 - 50
Equipment	5 - 20
Automobiles	5
Software	3
Roads & Bridges	10 - 50
Other Infrastructure	10 - 50

J. Property Taxes

Property taxes are levied based on the assessed value of property as listed on the previous January 1. Assessed values are an approximation of market value. Property tax levies are required to be submitted to the County Clerk by the last Tuesday in December of each year. Property taxes are recognized as revenue when they are levied because they are considered to be both measurable and available.

Property taxes become a lien on January 1 of each year and may be paid in two equal installments. The first installment of 2010 payable 2011 property taxes was due on or before July 9, 2011, and the second installment was due on or before September 3, 2011. The County's levying funds receive significant distributions of tax receipts approximately one month after these due dates. The financial statement assertions surrounding the property tax revenue cycle require measurable estimates.

WILLIAMSON COUNTY GOVERNMENT
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2011

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

K. Accounting Policy Relative to State of Illinois Taxes

Motor fuel tax allotments received are to be reserved and only expended for State approved road projects.

L. Compensated Absences

Full-time permanent employees are granted vacation benefits in varying amounts to specified maximums depending on tenure and collective bargaining agreements with the County. Sick leave accrues to full-time, permanent employees to specified maximums. Generally after one year of service, employees are entitled to a percentage of their sick leave balance and all accrued vacation leave upon termination. The estimated liabilities include required salary-related payments. The liability for compensated absences as of November 30, 2011 is recorded as a long-term liability in the government-wide financial statements. Because the amount due in one year is not reasonably determined, there is no short-term liability recorded. A liability for compensated absences is recorded within the fund financial statements only to the extent that this liability has matured. Expenses for compensated absences are recognized in the respective funds as employee vacation and sick time is used.

Vacation time does not accumulate from year to year. Sick leave and personal leave can be combined to accumulate up to 30 days on all personnel except those covered under union negotiated salary contracts and the Sheriff's Department administrative personnel.

The General Fund typically liquidates all types of compensated absences.

M. Due To and Due From Other Funds

Interfund receivables and payables arise from interfund transactions and are recorded by all funds affected in the period in which transactions are executed.

Interfund balances, where applicable, have been removed from the Government-wide Statement of Net Assets. Interfund balances are included at the fund financial statement level.

N. Net Assets

The unreserved fund balances for governmental funds represent the amount available for budgeting future operations. The reserved fund balances for governmental funds represent the amount that has been legally identified for specific purposes. Specific reservations of the fund balance accounts are summarized below.

Net assets represents the difference between assets and liabilities. Net assets invested in capital assets, net of related debt consist of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction or improvements of those assets, and adding back unspent proceeds. Net assets are reported as restricted when there are limitations imposed on their use either through the enabling legislations adopted by the County or through external restrictions imposed by creditors, grantors or laws or regulations of other governments.

WILLIAMSON COUNTY GOVERNMENT
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2011

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

O. Restricted Assets

Restricted assets are comprised of cash and cash equivalents and represent those funds that are restricted as to use either at the time of receipt, by action of a governing body or by legal requirements. The County applies restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net assets are available.

P. Interfund Transactions

In the fund financial statements, the County has the following types of transactions among funds:

Transfers in and out - Legally authorized transfers are reported when incurred as "transfers in" by the recipient fund and as "transfers out" by the disbursing fund.

Interfund transactions, where applicable, have been eliminated from the Government-wide Statement of Activities.

Q. Long-Term Debt and Debt Expense

In the Government-wide Statement of Net Assets, outstanding debt is reported as a liability. Bond issuance costs, bond discounts or premiums, and the difference between the reacquisition price and the net carrying amount of refunded debt are capitalized and amortized over the respective bonds using a method that approximates the effective interest method. The governmental fund financial statements recognize the proceeds of debt and premiums as other financing sources of the current period. Issuance costs are reported as expenditures.

R. Use of Estimates

The preparation of the basic financial statements, in conformity with accounting principles generally accepted in the United States of America, requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the basic financial statements and the reported amounts of revenue, expenses, and expenditures during the reporting period. Actual results could differ from those estimates.

S. Deferred Revenue

The Statement of Net Assets - Trust Funds reports deferred revenue in connection with non-exchange transactions that are not considered to be available to liquidate liabilities for the current period or for resources that have been received, but not yet earned.

T. Subsequent Events

Subsequent events have been evaluated by management through August 31, 2012, the date of this report.

WILLIAMSON COUNTY GOVERNMENT
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2011

NOTE 2: CASH AND INVESTMENTS

A. Investment Policies

The County is allowed to invest in securities as authorized by the Public Funds Investment Act of the Illinois Compiled Statutes, Chapter 30, Section 235/2. Those investments include:

- (1) bonds, notes, certificates of indebtedness, treasury bills or other securities now or hereafter issued, which are guaranteed by the full faith and credit of the United States of America as to principal and interest;
- (2) in bonds, notes, debentures, or other similar obligations of the United States of America or its agencies;
- (3) in interest-bearing savings accounts, interest-bearing certificates of deposit or interest-bearing time deposits or any other investments constituting direct obligations of any bank as defined by the Illinois Banking Act;
- (4) in short-term obligations of corporations organized in the United States with assets exceeding \$500,000,000 if (i) such obligations are rated at the time of purchase at one of the (3) highest classifications established by at least (2) standard rating services and which mature not later than 180 days from the date of purchase, (ii) such purchases do not exceed 10% of the corporation's outstanding obligations and (iii) no more than one-third of the County's funds may be invested in short-term obligations of corporations; or
- (5) in money market mutual funds registered under the Investment Company Act of 1940, provided that the portfolio of any such money market mutual fund is limited to obligations described in number (1) or number (2) above and to agreements to repurchase such obligations.

Investments may be made only in banks which are insured by the Federal Deposit Insurance Corporation.

Investment of the County's funds is governed by a written Investment Policy written by the County Treasurer and adopted by the County Commissioners in 1999. The policy addresses the safety of the principal, liquidity of the funds, return on investment, authorized investments, the standard of care to be maintained by the Treasurer, investment guidelines, diversification guidelines, collateral requirements, system of internal controls, identification of chief investment officer, performance measurers, policy on periodic review, policy on reporting, policy on selection of advisors, and the policy regarding conflicts of interest.

B. Deposits

At November 30, 2011, the carrying amount of the County's cash deposits with local financial institutions was \$22,416,842. after additions of \$1,245 in petty cash maintained by various offices and the reduction of (\$95,162.) of cash overdrafts in various funds. The bank balance of these cash deposits was \$26,220,244. The deposits are categorized in accordance with risk factors created by governmental reporting standards to give an indication of the level of risk assumed by the County at fiscal year-end. The categories are listed and described as follows:

Category #1 - includes deposits covered by FDIC insurance.

Category #2 - includes collateral held by pledging bank's trust department in the County's name.

Category #3 - includes deposits which are uninsured and uncollateralized.

WILLIAMSON COUNTY GOVERNMENT
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2011

NOTE 2: DEPOSITS AND INVESTMENTS (CONCLUDED)

	Carrying Amount	Bank Balance
Petty Cash	\$ 1,245	\$ -
Category #1 - (FDIC) Insured	3,947,877	3,988,667
Category #2 - Uninsured with collateral	18,467,720	22,231,577
Category #3 - Uninsured and uncollateralized	-	-
<u>Total</u>	<u>\$ 22,416,842</u>	<u>\$ 26,220,244</u>

Custodial Credit Risk—Deposits- Custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned to it. As of November 30, 2011, none of the government's bank balance of \$35,020,905 was exposed to custodial credit risk

Interest Rate Risk - The County does have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

C. Investments

Generally, the County's investing activities are managed under the custody of the County Treasurer. However, the Circuit Clerk will manage the investing activities for court cases and bond postings as mandated by the court system. County funds may be invested in those instruments listed in the County's Investment Policy. The Investment Policy is written by the County Treasurer and contains the provisions authorized by the Public Funds Investment Act of the Illinois Compiled Statutes, Chapter 30, Section 235/2.

D. Reconciliation

The following is a reconciliation of the County's deposit and investment balances of November 30, 2011 for the primary government:

From the Government-wide Statement of Net Assets:

Type	Cash and Cash Equivalents	General Ledger Overdrafts	Restricted Cash	Total
Cash and cash equivalents	\$ 1,729,729	\$ (95,162)	\$ 18,093,224	\$ 19,727,791
<u>Total</u>	<u>\$ 1,729,729</u>	<u>\$ (95,162)</u>	<u>\$ 18,093,224</u>	<u>\$ 19,727,791</u>

Combined total of all fund types:

Type	Government-wide Statement of Net Assets	Statement of Net Assets - Agency Funds	Total
Cash and cash equivalents	\$ 1,729,729	\$ -	\$ 1,729,729
Restricted cash	18,093,224	2,689,051	20,782,275
General ledger overdrafts	(95,162)	-	(95,162)
<u>Total</u>	<u>\$ 19,727,791</u>	<u>\$ 2,689,051</u>	<u>\$ 22,416,842</u>

WILLIAMSON COUNTY GOVERNMENT
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2011

NOTE 3: CAPITAL ASSETS

Capital asset activity for the fiscal year ended November 30, 2011 was as follows:

<u>Governmental Activities</u>	<u>November 30, 2010</u>	<u>Additions</u>	<u>Disposals</u>	<u>November 30, 2011</u>
<i><u>Capital assets not being depreciated</u></i>				
Land	\$ 831,066	\$ -	\$ -	\$ 831,066
Construction in progress	8,258,892	12,000,418	-	20,259,310
<i><u>Total capital assets not being depreciated</u></i>	<u>\$ 9,089,958</u>	<u>\$ 12,000,418</u>	<u>\$ -</u>	<u>\$ 21,090,376</u>
<i><u>Capital assets being depreciated</u></i>				
Improvements	\$ 462,038	\$ -	\$ -	\$ 462,038
Infrastructure - Roads	39,551,016	-	-	39,551,016
Infrastructure - Bridges	9,135,275	-	-	9,135,275
Equipment - General	1,406,936	49,252	-	1,456,188
Equipment - Highway	2,226,938	489,551	-	2,716,489
Equipment - Voting	647,439	-	-	647,439
Equipment - Other	112,822	-	-	112,822
Equipment - Office	1,137,614	11,244	-	1,148,858
Automobiles	3,462,256	22,191	-	3,484,447
Furniture & Fixtures	794,690	7,709	-	802,399
Bond Costs	398,688	-	-	398,688
Software	941,377	-	-	941,377
<i><u>Total capital assets being depreciated</u></i>	<u>\$ 60,277,089</u>	<u>\$ 579,947</u>	<u>\$ -</u>	<u>\$ 60,857,036</u>
<i><u>Less accumulated depreciation for</u></i>				
Improvements	\$ 182,814	\$ 29,263	\$ -	\$ 212,077
Infrastructure - Roads	39,551,016	-	-	39,551,016
Infrastructure - Bridges	8,130,227	59,177	-	8,189,404
Equipment - General	1,302,428	41,732	-	1,344,160
Equipment - Highway	1,884,969	239,119	-	2,124,088
Equipment - Voting	613,551	30,206	-	643,757
Equipment - Other	64,553	15,117	-	79,670
Equipment - Office	892,300	98,680	-	990,980
Automobiles	2,776,546	322,428	-	3,098,974
Furniture & Fixtures	569,249	38,564	-	607,813
Bond Costs	-	26,579	-	26,579
Software	887,343	45,525	-	932,868
<i><u>Total accumulated depreciation</u></i>	<u>\$ 56,854,996</u>	<u>\$ 946,390</u>	<u>\$ -</u>	<u>\$ 57,801,386</u>
<i><u>Total capital assets being depreciated, net</u></i>	<u>\$ 3,422,093</u>	<u>\$ (366,443)</u>	<u>\$ -</u>	<u>\$ 3,055,650</u>
<i><u>Governmental activities capital assets, net</u></i>	<u>\$ 12,512,051</u>	<u>\$ 11,633,975</u>	<u>\$ -</u>	<u>\$ 24,146,026</u>

WILLIAMSON COUNTY GOVERNMENT
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2011

NOTE 3: CAPITAL ASSETS (CONCLUDED)

Depreciation Expense

Depreciation expense of \$946,390. was charged as an expense to the following expense categories of the primary government:

<u>Expense Category</u>	<u>Amount</u>
General and Administrative	\$ 206,615
Public Safety	238,516
Judiciary and Court Related	35,117
Transportation	458,028
Public Welfare	8,114
<u>Total Depreciation Expense</u>	<u>\$ 946,390</u>

<u>Summary of Asset Additions</u>	<u>Amount</u>
Assets acquired by funds	\$ 12,580,365
<u>Total Asset Additions</u>	<u>\$ 12,580,365</u>

NOTE 4: REVOLVING LOAN FUND

Williamson County Government has two established revolving loan funds with grant funds from the Illinois Department of Commerce and Economic Opportunity. The Economic Development Revolving Loan Fund originated from a grant provided by the Illinois Department of Commerce and Economic Opportunity. The County is allowed to loan revolving loan funds from both funds to qualified commercial businesses located within the county at a reduced rate of interest. The recipient businesses must meet specific requirements and guidelines established by the Illinois Department of Commerce and Economic Opportunity.

As of November 30, 2011, the Economic Development Revolving Loan Fund had no receivables. The County previously had a loan receivable is from Mid Valley, Inc. The loan agreement, which is dated March 15, 2007, contained a principal borrowing of \$62,950 at 5.25% interest with a five year maturity date. Mid Valley, Inc. was responsible to make monthly payments to Williamson County Government in the amount of \$897.14 by the 15th of each month. As of November 30, 2009, Mid Valley Inc. has claimed bankruptcy and is in default on the revolving loan to the County. The County received one vehicle in return as pledged collateral on the loan. The vehicle will be sold in anticipation of recovery of the remaining loan principle. The County has written off the remaining loan receivable.

NOTE 5: INTERFUND RECEIVABLES AND PAYABLES

As stated on Governmental Funds Balance Sheet, interfund receivables and payables for Major funds and Nonmajor funds at November 30, 2011 are as follows:

WILLIAMSON COUNTY GOVERNMENT
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2011

NOTE 5: INTERFUND RECEIVABLES AND PAYABLES (CONTINUED)

Per Fund Financial Statements:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
Major Fund - General Fund	Agency Funds	\$ 106,060
	Other Governmental Funds - Nonmajor	36,209
	<u>Total</u>	<u>\$ 142,269</u>
Other Governmental Funds- Nonmajor Funds	Other Governmental Funds - Nonmajor	\$ 46,296
Agency Funds	Agency Funds	7,411
	<u>Total</u>	<u>\$ 53,707</u>
Major Fund - Employee Health Ins.	Major Fund - Retiree Health Ins.	\$ 22,586
	<u>Total</u>	<u>\$ 22,586</u>
<u>Total Interfund Receivables and Payables</u>		<u>\$ 218,562</u>

Combined Interfund Payables and Receivables - Fund Financial Statements, Proprietary and Agency Funds:

Total Interfund Receivables Presented in the Fund Financial Statements	\$ 188,565
Interfund Receivables - Proprietary Funds	22,586
Interfund Receivables - Agency Funds	7,411
<u>Total Interfund Receivables</u>	<u>\$ 218,562</u>
Total Interfund Payables Presented in the Fund Financial Statements	\$ 60,262
Interfund Payables - Proprietary Funds	22,586
Interfund Payables - Agency Funds	135,714
<u>Total Interfund Payables</u>	<u>\$ 218,562</u>

Interfund balances, where applicable, have been eliminated from the Government-wide Statement of Net Assets.

The interfund balances above were fines and fees received in the month of November 30, 2011 by various offices that were not turned over to the respective recipient fund until the following month in accordance with the state statutes governing the fines and fees collected.

A detail of the interfund receivables and payables by fund is as follows:

WILLIAMSON COUNTY GOVERNMENT
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2011

NOTE 5: INTERFUND RECEIVABLES AND PAYABLES (CONCLUDED)

Fund Name	Due To	Due From
Assessor's Mapping Fund	\$ 11,167	\$ -
Circuit Clerk Fees Fund	-	135,714
Circuit Clerk Child Support Fund	69	
Circuit Clerk Op-Add on Fund	536	-
Computer and Photo Fund	3,436	-
County Clerk Fees Fund	-	60,262
Court Assessment Fund	4,070	-
Court Automation Fund	5,750	-
Court Security Fund	11,414	-
Dispute Resolution Fund	279	-
Document Storage Fund	5,710	-
Employee Health Insurance	22,586	
General Fund	142,269	-
Geographic Information Systems Fund	859	-
Law Library Fund	822	-
Liquor License Fingerprinting Fund	79	-
Married Family Domestic Violence Fund	185	-
Police Vehicle Trust Fund	280	-
Retiree Health Insurance Fund	-	22,586
Sheriff's Fees Fund	283	-
Sheriff's Medical Fund	440	-
State Share Rental Housing Fund	6,984	-
Vital Records Fund	1,344	-
Total	<u>\$ 218,562</u>	<u>\$ 218,562</u>

NOTE 6: LONG-TERM DEBT

The County is subject to the Municipal Finance Law of Illinois, which limits the amount of debt that may be incurred (exclusive of revenue bonds) by the County to 2.875 percent of its assessed valuation. Therefore, the County's debt limitation and debt margin at November 30, 2011 was \$26,086,180. and \$826,180., respectively. Per 745 ILCS 10/9-105, the bonds issued for self-insurance shall not be considered debt under any statutory limitation. Per the bond agreement, the County's payments received from the State of Illinois for sales taxes and income taxes have been pledged as security in the event of non-payment by the County.

WILLIAMSON COUNTY GOVERNMENT
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2011

NOTE 6: LONG-TERM DEBT (CONTINUED)

A. Summary of Debt Transactions

The general long-term debt as of November 30, 2011 follows:

	November 30, 2010	Additions	Reductions	November 30, 2011	Principal Amounts Due in one year
Self-Insurance Bonds (2001A)	\$ 5,395,000	\$ -	\$(5,395,000)	\$ -	\$ -
Self-Insurance Bonds (2001B)	670,000	-	(85,000)	585,000	85,000
Jail Bonds (2010A)	5,920,000	-	-	5,920,000	-
Jail Bonds (2010B)	19,340,000	-	-	19,340,000	85,000
Self-Insurance Bonds (2011A)	-	4,950,000	(190,000)	4,760,000	850,000
Compensated Absences	1,696,876	-	(163,879)	1,532,997	Undeterminable
Interest Payable	183,687	67,460	(183,687)	67,460	67,460
Total	\$ 33,205,563	\$ 5,017,460	\$(6,017,566)	\$ 32,205,457	\$ 1,087,460

B. Future Debt Service Requirements

Governmental Activities

Specific years for payment of compensated absences are not determinable. The future debt service requirements for the remaining long-term debt are as follows:

General Obligation Self-Insurance Bonds (2001A)

Dated: September 15, 2001, Interest Rate: 6.55% - 7.00%

Original Principal: \$7,620,000.

Maturity Date: December 15, 2017

Refinanced: June 29, 2011

This bond issue was refinanced June 29, 2011. The newly refinanced issue is reported as 2011A.

General Obligation Self-Insurance Bonds (2001B)

Dated: September 15, 2001, Interest Rate: 2.80% - 4.80%

Original Principal: \$1,360,000.

Maturity Date: December 15, 2017

WILLIAMSON COUNTY GOVERNMENT
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2011

NOTE 6: LONG-TERM DEBT (CONTINUED)

Future Debt Service Requirements (Continued)

<u>Fiscal Year</u> <u>Ending November 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2012	\$ 85,000	\$ 25,497	\$ 110,497
2013	90,000	21,560	111,560
2014	95,000	17,305	112,305
2015	100,000	12,720	112,720
2016	105,000	10,320	115,320
2017	110,000	5,280	115,280
<u>Total</u>	<u>\$ 585,000</u>	<u>\$ 92,682</u>	<u>\$ 677,682</u>

Subsequent Note: These bonds were refinanced in December, 2011

General Obligation Self-Insurance Bonds (2011A)

Dated: June 29, 2011, Interest Rate: 2.00% - 3.00%

Original Principal: \$4,950,000

Maturity Date: December 15, 2017

<u>Fiscal Year</u> <u>Ending November 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2012	\$ 850,000	\$ 107,550	\$ 957,550
2013	875,000	90,550	965,550
2014	885,000	73,150	958,150
2015	910,000	55,450	965,450
2016	930,000	32,700	962,700
2017	310,000	9,450	319,450
<u>Total</u>	<u>\$ 4,760,000</u>	<u>\$ 368,850</u>	<u>\$ 5,128,850</u>

General Obligation Jail Bonds (2010A) RZEDB Bonds

Dated: April 26, 2010, Interest Rate: 6.46% - 6.63%

Original Principal: \$5,920,000

Maturity Date: December 1, 2040

<u>Fiscal Year</u> <u>Ending November 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Projected Interest Abatement</u>	<u>Net Total</u>
2012	\$ -	\$ 389,445	\$ (175,250)	\$ 214,195
2013	-	389,445	(175,250)	214,195
2014	-	389,445	(175,250)	214,195
2015	-	389,445	(175,250)	214,195
2016	-	389,445	(175,250)	214,195

WILLIAMSON COUNTY GOVERNMENT
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2011

NOTE 6: LONG-TERM DEBT (CONTINUED)

2017-2021	-	1,947,222	(876,250)	1,070,972
2022-2026	-	1,947,222	(876,250)	1,070,972
2027-2031	-	1,947,222	(876,250)	1,070,972
2032-2036	-	1,947,222	(876,250)	1,070,972
2037-2040	5,920,000	1,010,059	(454,527)	6,475,532
Total	\$ 5,920,000	\$ 10,746,172	\$ (4,835,777)	\$ 11,830,395

General Obligation Jail Bonds (2010B) BABS BondsDated: April 26, 2010, Interest Rate: 2.40% - 6.43%Original Principal: \$19,340,000.Maturity Date: December 1, 2037

Fiscal Year Ending November 30,	Principal	Interest	Projected Interest Abatement	Total
2012	\$ 85,000	\$ 1,078,422	\$ (377,448)	\$ 785,974
2013	525,000	1,076,382	(376,734)	1,224,648
2014	535,000	1,062,994	(372,048)	1,225,946
2015	545,000	1,046,784	(366,374)	1,225,410
2016	560,000	1,016,429	(355,750)	1,220,679
2017-2021	3,055,000	4,255,925	(1,489,574)	5,821,351
2022-2026	3,610,000	3,922,707	(1,372,947)	6,159,760
2027-2031	4,375,000	2,784,330	(974,515)	6,184,815
2032-2036	5,370,000	1,303,159	(456,105)	6,217,054
2037-2040	680,000	21,862	(7,652)	694,210
Total	\$ 19,340,000	\$ 17,568,994	\$ (6,149,147)	\$ 30,759,847

Total Future Debt Service Requirements are as follows:

Fiscal Year Ending November 30,	Principal	Interest	Projected Interest Abatement	Total
2012	\$ 1,020,000	\$ 1,600,914	\$ (552,698)	\$ 2,068,216
2013	1,490,000	1,577,937	(551,984)	2,515,953
2014	1,515,000	1,542,894	(547,298)	2,510,596
2015	1,555,000	1,504,399	(541,624)	2,517,775
2016	1,595,000	1,448,894	(531,000)	2,512,894
2017-2021	3,475,000	6,217,877	(2,365,824)	7,327,053
2022-2026	3,610,000	5,869,929	(2,249,197)	7,230,732
2027-2031	4,375,000	4,731,552	(1,850,765)	7,255,787
2032-2036	5,370,000	3,250,381	(1,332,355)	7,288,026
2037-2040	6,600,000	1,031,921	(462,179)	7,169,742
Total	\$ 30,605,000	\$ 28,776,698	\$ (10,984,924)	\$ 48,396,774

WILLIAMSON COUNTY GOVERNMENT
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2011

NOTE 6: LONG-TERM DEBT (CONCLUDED)

The financial statements reflect an amount to be provided for debt totaling \$32,205,457. This amount includes the principal balance due of the bonds payable of \$30,605,000. plus accrued interest on the bonds of \$67,460. plus the compensated absences payable of \$1,532,997. For the fiscal year ended November 30, 2011, the County recognized \$1,932,334. in interest expense. The bond and interest payments are generally liquidated through the Self-Insurance Bond Fund for the self insurance debt. Compensated absences and the principal and interest on the 2010 Jail Bonds are generally liquidated through the General Fund. The employer portion of social security taxes, Medicare taxes and IMRF contributions on the compensated absences are generally liquidated through the IMRF Fund.

NOTE 7: OPERATING LEASE

The Williamson County Government has entered into an operating lease with the Williamson County Public Building Commission to lease office space in the County Courthouse, Administration Building and Annex Building. This lease agreement calls for annual payments adequate to cover operating and maintenance costs of all of the structures. Per Statute, the annual lease payments are in the form of a tax levy. As of November 30, 2011, a lease extension had been approved. It is expected the County's minimum future lease payments will be at least \$1,100,000 annually. The County Board currently levies a tax sufficient to pay this annual lease payment.

NOTE 8: PENSION AND RETIREMENT FUND COMMITMENTS

Illinois Municipal Retirement Fund (Defined Benefit Pension Plan)

Williamson County contributes under three separate Illinois Municipal Retirement Fund accounts: Sheriff's Law Enforcement Personnel (SLEP), Elected County Officials (ECO), and for all other covered county employees (Regular). The County's elected Sheriff is included in the Elected County Officials (ECO) account.

Plan Description

Williamson County's defined benefit pension plan, Illinois Municipal Retirement Fund (IMRF), provides retirement and disability benefits, post retirement increases, and death benefits to plan members and beneficiaries. The County's plan is affiliated with the Illinois Municipal Retirement Fund, an agent multiple-employer plan. Benefit provisions are established by statute and may only be changed by the General Assembly of the State of Illinois. IMRF issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained on-line at www.imrf.org.

Funding Policy

As set by statute, the employees participating in Regular IMRF are required to contribute 4.5% of their annual covered salary. SLEP members are required to contribute 7.5% of their annual covered salary. ECO members are required to contribute 7.5% of their annual covered salary. The statutes require employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The employer contribution rate for calendar year 2011 used by the employer was 10.33% of annual covered payroll for Regular, 20.27% for SLEP and 27.58% for ECO. The employer annual required contribution rate for calendar year 2011 was 11.34% of payroll for Regular IMRF, 17.54% of payroll for SLEP, and 23.72% of payroll for ECO. The County also contributes for disability benefits, death benefits and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability

WILLIAMSON COUNTY GOVERNMENT
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2011

NOTE 8: PENSION AND RETIREMENT FUND COMMITMENTS (CONTINUED)

and death benefits are set by the IMRF Board of Trustees, while the supplemental retirement benefits rate is set by statute.

Annual Pension Cost

For fiscal year ending December 31, 2011, Williamson County's actual contributions for pension cost were \$920,802. for Regular IMRF, \$345,629. for SLEP, and \$159,466. for ECO. Its required contribution for the fiscal year ending December 31, 2011 was \$1,010,832 for Regular IMRF, \$299,079 for SLEP, and \$137,148 for ECO.

<u>Three-Year Trend Information for the Regular IMRF, SLEP IMRF, and ECO IMRF Plan</u>					
<u>Actuarial</u>		<u>Annual</u>	<u>Percentage</u>		<u>Net</u>
<u>Valuation</u>		<u>Pension</u>	<u>of APC</u>		<u>Pension</u>
<u>Date</u>		<u>Cost (APC)</u>	<u>Contributed</u>		<u>Obligation</u>
<u>Regular</u>					
12/31/2011	\$	1,010,832	91%	\$	0
12/31/2010		964,365	86%	\$	0
12/31/2009		759,187	100%		0
<u>SLEP</u>					
12/31/2011	\$	299,079	116%	\$	0
12/31/2010		353,553	95%	\$	0
12/31/2009		311,225	100%		0
<u>ECO</u>					
12/31/2011	\$	137,148	116%	\$	0
12/31/2010		150,835	100%	\$	0
12/31/2009		173,010	100%		0

The required contribution for 2011 was determined as part of the December 31, 2009 actuarial valuation using the entry age normal actuarial cost method. The actuarial assumptions at December 31, 2009 included (a) 7.5% investment rate of return (net of administrative and direct investment expenses), (b) projected salary increases of 4% a year, attributable to inflation, (c) additional projected salary increases ranging from 0.4% to 10% per year depending on age and service, attributable to seniority/merit, and (d) post-retirement benefit increases of 3% annually. The actuarial value of the IMRF assets for all plan types was determined using techniques that spread the effects of short-term volatility in the market value of investments over a five-year period with a 20% corridor between the actuarial and market value of assets. The County Regular IMRF Plan, SLEP IMRF Plan, and ECO IMRF Plan's unfunded actuarial accrued liability is being amortized as a level percentage of projected payroll on a closed basis. The employer plan's unfunded actuarial accrued liability at December 31, 2009 is being amortized as a level percentage of projected payroll on an open 30 year basis for all three County plans.

WILLIAMSON COUNTY GOVERNMENT
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2011

NOTE 8: PENSION AND RETIREMENT FUND COMMITMENTS (CONCLUDED)

Funded Status and Funding Progress

As of December 31, 2011, the most recent actuarial valuation date, the County's plans were funded as follows:

Regular IMRF	76.56% funded
SLEP IMRF	50.02% funded
ECO IMRF	73.35% funded

As of December 31, 2011, the actuarial accrued liabilities for benefits for the County's plans were:

Regular IMRF	\$ 24,647,373.
SLEP IMRF	\$ 6,394,435.
ECO IMRF	\$ 2,921,932.

As of December 31, 2011, the actuarial values of assets for the County's plans were:

Regular IMRF	\$ 18,869,680.
SLEP IMRF	\$ 3,198,269.
ECO IMRF	\$ 2,143,197.

As of December 31, 2011, the underfunded actuarial accrued liabilities (UAAL) for the County's plans were:

Regular IMRF	\$(5,777,693.)
SLEP IMRF	\$(3,196,166.)
ECO IMRF	\$(778,735.)

As of December 31, 2011, the covered payrolls for the County's plans were:

Regular IMRF	\$ 8,913,865.
SLEP IMRF	\$ 1,705,125.
ECO IMRF	\$ 578,196.

As of December 31, 2011, the ratios of the UAAL to the covered payroll for the County's plans were:

Regular IMRF	65 %
SLEP IMRF	187%
ECO IMRF	135%

The schedule of funding progress, presented as required supplementary information (RSI) following the notes to the financial statements, presents multi-year trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits.

NOTE 9: EMPLOYEES' INSURANCE

The Williamson County Government Employees' Insurance Fund provides health and welfare benefits to substantially all employees of the Williamson County Government. For a detailed description of the Plan's provisions, participants should consult the plan agreement.

The balance of the Employees' Insurance Fund's accounts payable includes claims reported but not paid as of November 30, 2011 of \$240,832. The Employee Insurance Fund is reported as an internal service fund.

WILLIAMSON COUNTY GOVERNMENT
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2011

NOTE 10: DEFICIT NET ASSETS AND DEFICIT FUND BALANCES

Fund balance deficits reported in the governmental fund financial statements are as follows:

<u>Fund Name</u>	<u>November 30, 2011</u>
Workmen's Compensation	(84,896)
IEMA TCIP Grant	(78)
<u>Total</u>	<u>\$ (84,974)</u>

Net asset deficits reported in the internal service funds are as follows:

<u>Fund Name</u>	<u>November 30, 2011</u>
Employee Health Insurance	\$ (154,595)
<u>Total</u>	<u>\$ (154,595)</u>

NOTE 11: FEDERAL AND STATE GRANTS

In the normal course of operations, the County receives grant funds from various federal and state agencies. The grant programs are subject to audit by agents of the granting authority, the purpose of which is to ensure compliance with conditions specific to the grant of funds. Any liability for reimbursement that may arise as the result of these audits is not believed to be material.

NOTE 12: CONTINGENCIES AND CONTINGENT LIABILITIES

The County is the named defendant in several lawsuits and potential actions requesting actual and punitive damages. The lawsuits and actions are not at a stage to determine the range of potential loss, if any. The County carries liability and excess liability insurance coverage. Until the range of potential loss is determined, the amount of loss to the County cannot be determined.

Significant losses of tangible property are covered by the County's liability insurance provider, ICRMT. The County has a \$500,000 deductible each year. The County has established a fund, the ICRMT Self-Insurance fund to cover any deductible related expenses. This fund is replenished each year with an approved tax levy. The balance in the ICRMT Self-Insurance Fund as of November 30, 2011 was \$269,052.

The County is self-insured for its major medical employee health insurance plan. The County is exposed to \$100,000. stop loss per employee under the current provisions of the plan. Any major medical costs above \$100,000. per person are covered by an excess coverage carrier. The County has had on average two employees per year for the last three years exceed the stop loss coverage amount of \$100,000. per person. During the year ending November 30, 2012, the County switched to a premium-based plan from the self-insurance plan for major medical coverage.

NOTE 13: PUBLIC ENTITY RISK POOLS

For the fiscal year ended November 30, 2011, Williamson County Government participated in two separate public entity risk pools for its workmen's compensation and liability insurance coverages. The first public entity risk pool was the Illinois Counties Insurance Trust (ICIT). The County was a member of (ICIT) for the time period September 1, 2008 through August 31, 2009. Effective September 1, 2009, the County became a member of another public entity risk pool named the Illinois Counties Risk Management Trust (ICRMT). As

WILLIAMSON COUNTY GOVERNMENT
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2011

NOTE 13: PUBLIC ENTITY RISK POOLS (CONTINUED)

ILLINOIS COUNTIES INSURANCE TRUST (ICIT)

of November 30, 2011, the County remained a member of ICRMT. The County is also responsible for continuing to make assessment payments to ICIT until all of the outstanding claims filed in previous years are settled. Information for both public entity risk pools follow.

The information presented for ICIT is as of August 31, 2011, which is the latest information available as of the date of this report.

Description of the Trust

The Illinois County Insurance Trust - Recapitalization Fund 2001 was created during the fiscal year ended August 31, 2000. The counties that have remained as members of the recapitalized trust are as follows:

<u>Fiscal</u> <u>Year</u>	<u>Illinois</u> <u>County</u>	<u>Fiscal</u> <u>Year</u>	<u>Illinois</u> <u>County</u>
2000	Bond	2001	Edwards
2000	Clinton	2001	Cumberland
2000	Monroe	2001	Jersey
2000	Randolph	2001	Christian
		2001	Williamson

The Recapitalized Trust operates as a joint self-insurance pool, and also previously purchased insurance policies. The Trust actively covered its county members for claims incurred from inception in fiscal year 2000 to August 31, 2009, when a successor trust (Recapitalized Fund 2009) was formed, and will remain active until the last claims from that period are satisfied and closed.

The Recapitalized Trust operates pursuant to the Local Government and Governmental Employees Tort Immunity Act, Illinois Compiled Statutes Chapter 45 and the Intergovernmental Cooperation Act, Illinois Compiled Statutes Chapter 5.

Self-insurance coverage provided by the Recapitalized Trust include general liability, automobile liability, police and professional liability, public official liability, workers' compensation and employers' liability, automobile physical damage, property damage, inland marine, and excess coverage for liabilities and risks previously noted. In addition to insurance protection, the Trust provides risk management services with emphasis on loss control, claims administration and management information services.

The Recapitalized Trust is funded through contributions by its member counties when they chose to remain as members. The contribution was determined by the Trustees, on the basis of coverage provided.

The individual counties issued general obligation and alternate revenue bonds to meet its obligations to remain in the Fund.

Claims incurred by the member counties are filed with a third party administrator, which has contracted to perform claims adjustment and other insurance services.

This fund also pays expenses incurred in the administration of the Recapitalized Trust and insurance coverage of the claims incurred subsequent to August 31, 2001.

WILLIAMSON COUNTY GOVERNMENT
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2011

NOTE 13: PUBLIC ENTITY RISK POOLS (CONTINUED)

The remaining net assets deficit of the original Trust funding was closed into the Recapitalized Trust during fiscal year 2009.

A separate Recapitalization Fund 2009 contains the recapitalization bond contributions by the six member counties that chose to remain members for the Trust after August 31, 2009. This fund pays expenses incurred in the operation of the Trust and claims incurred subsequent to August 31, 2009. These activities are reported separately in a separate report so as to distinguish between the two combinations of member counties.

Summary of Significant Accounting Policies

The accounting policies of the Illinois County Insurance Trust – Recapitalization Fund substantially conform to accounting principles generally accepted in the United States of America as applicable to governments. The Recapitalized Trust's reporting entity applies all relevant Governmental Accounting Standards Board (GASB) pronouncements.

A. Revenue Recognition:

Income is recognized as revenue for the remaining member counties as received. Premiums are collected and recognized as revenue in the period for which insurance protection is provided. Premium amounts are determined by the Trustees in accordance with the Recapitalized Trust agreement. All policies expire on August 31, the fiscal year end of the Recapitalized Trust.

B. Use of Estimates:

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Actual results could differ from those estimates.

C. Claims Reserves and Losses Due to Claims:

The estimated liability for unpaid losses and loss expense is based upon claim adjusters' evaluations and other estimates of claims reported developed on the basis of past experience by the third party administrator and other outside consultants. The methods of developing such estimates and establishing the resulting reserves are continually reviewed and updated by the third party administrator and outside consultants. Any adjustments resulting there from are reflected in operations.

Claims expense is net of related payments from member counties and insurance providers and the change in the claims reserves.

In accordance with the Recapitalized Trust Agreement, cumulative unpaid losses and loss expenses, which may exceed the fund balances may result in additional assessments levied to the member counties.

Through the fiscal year ended August 31, 2011, the cumulative claims activity in the Trust is as follows:

WILLIAMSON COUNTY GOVERNMENT
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2011

NOTE 13: PUBLIC ENTITY RISK POOLS (CONTINUED)

<u>Policy Year</u>	<u>Claims Paid</u>	<u>Claims Reserved</u>	<u>Total Incurred</u>
1995	\$ 18,957	\$ 145,112	\$ 164,069
2000	116,282	28,506	144,788
2002	1,170,730	-	1,170,730
2003	1,935,937	19,099	1,955,036
2004	2,809,662	422,351	3,232,013
2005	2,354,000	351,170	2,705,170
2006	1,373,835	221,864	1,595,699
2007	1,205,487	6,814	1,212,301
2008	1,354,087	146,048	1,500,135
2009	1,221,474	764,073	1,985,547
<u>Total</u>	<u>\$ 13,560,451</u>	<u>\$ 2,105,037</u>	<u>\$ 15,665,488</u>

ILLINOIS COUNTIES RISK MANAGEMENT TRUST

The audited information presented for ICRMT is as of November 30, 2011, which is the latest information available as of the date of this report.

Summary of Significant Accounting Policies

The financial statements of the Illinois Counties Risk Management Trust (ICRMT) are prepared in accordance with U.S. generally accepted accounting principles applicable to public entity risk pools as promulgated by the Governmental Accounting Standards Board in GASB Statement No. 10, *Accounting and Financial Reporting for Risk Financing and Related Insurance Issues* as amended by GASB Statement No. 30, *Risk Financing Omnibus*. The following is a summary of the significant accounting policies and philosophies of the ICRMT.

Trending Approach and Philosophy

The ICRMT utilizes independent actuaries to assist in the forecasting of ultimate incurred as well as unreported losses. These independent actuaries review all loss data relative to the program. Historical analysis along with industry trends are brought together to establish a range in which the expected losses should fall for the fiscal year under review.

Traditionally, the ICRMT has maintained a conservative position with regard to the actuarially recommended range to be used for expected ultimate and unreported losses. This conservative approach has enabled the ICRMT to maintain a relatively level loss evaluation with typically less than a 10% swing, up or down, in the restatement of previous years losses. For fiscal year ended 2011, the ICRMT executive board has chosen an ultimate loss level slightly less than the middle of the range provided by actuaries. The claims development and closing results as such are based on the reserving practices that have been in place for the past several years and the ultimate results achieved as claims have closed. Improving underwriting results each of the past 5 years five further comfort to the board in review of the reserves.

WILLIAMSON COUNTY GOVERNMENT
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2011

NOTE 13: PUBLIC ENTITY RISK POOLS (CONTINUED)

Reporting Entity

The ICRMT was organized on January 1, 1983 as a group worker's compensation self-insurer pursuant to the terms of the State of Illinois Worker's Compensation Law under Illinois Compiled Statutes (ILCS) to administer a program of self-insurance for selected counties in the State of Illinois. In 1996, the ICRMT expanded the services that it provides to its membership by offering a risk pooling program for the purposes of covering property and casualty losses for its members. In addition, during 1996, the ICRMT approved allowing non-county units of local government in the State of Illinois to participate in either the workers' compensation program and/or the property and casualty program.

ICRMT is governed by a Board of Trustees with each member county appointing one Trustee. Annually, the Board of Trustees elects an Executive Board from its members to oversee the day to day operations of the ICRMT. The ICRMT is a jointly governed public entity risk management pool, since no single member can collectively control the ICRMT.

At November 30, 2011, the ICRMT program membership consisted of 228 local governments and other tax based entities.

Use of Estimates:

The preparation of financial statements requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Unpaid Losses and Loss Adjustment Expenses

The liability for unpaid losses and loss adjustment expenses is based upon management's estimate of the ultimate cost of settling claims, including the effects of inflation and other societal and economic factors, and upon past experience adjusted for current trends. Such amounts are determined actuarially by an independent third party actuary on the basis of claims adjusters' evaluations and other estimates. While management believes that the liability provision is adequate, because of the necessary use of estimates, the ultimate liability may be in excess of or less than the amount provided. Any changes in such estimates are reflected in current operating results when they occur. The liability is presented net of amounts estimated for subrogations, deductibles recoverable, and coverage provided by reinsurers for excess insurers.

Losses and Loss Adjustment Expenses

The ICRMT establishes a liability for both reported and unreported insured events, which includes estimates of both future payments of losses and related claim adjustment expenses. The

WILLIAMSON COUNTY GOVERNMENT
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2011

NOTE 13: PUBLIC ENTITY RISK POOLS (CONTINUED)

following represents changes in the liability for unpaid losses and loss adjustment expenses for the ICRMT for the fiscal year ended November 30, 2011 (in thousands):

Unpaid losses and loss adjustment expenses at beginning of period	<u>\$ 48,045</u>
Incurring losses and loss adjustment expenses:	
Provision for insured events of the current period	\$ 24,436
Decrease in provision for insured events of prior years	<u>2,505</u>
Total	<u>\$ 26,941</u>
<u>Payments</u>	
Losses and loss adjustment expenses attributable to insured events	<u>\$ (19,961)</u>
Total unpaid losses and loss adjustment expenses at the end of the period	<u>\$ 55,025</u>

Schedule of Claims Development

The tables on pages 48 and 49 illustrate how the ICRMT earned premiums (net of reinsurance) and investment income compare to the related costs of the loss (net of loss assumed by reinsurers) and other expense assumed by the ICRMT as of the end of each year for the last ten years. The rows of tables are defined as follows:

1. This line shows ICRMT's incurred claims and allocated claim adjustment expense (both paid and incurred) as originally reported at the end of the first year in which the event that triggered coverage under the contract occurred (called policy year).
2. This section shows the cumulative amounts paid as of the end of each successive year, 2002 to 2011 for each policy year.
3. This section shows how each policy year's incurred claims increased or decreased as of the end of the successive years, 2002 to 2011. This annual reestimation results from new information received on known claims, reevaluation of existing information on known claims, as well as emergence of new claims not previously known.
4. This line compares the latest reestimated incurred claims amount to the amount originally established (line 1) and shows whether this latest estimate of claims cost is greater or less than originally estimated. As data for individual policy years mature, the correlation between original estimates and reestimated amounts is commonly used to evaluate the accuracy of incurred claims currently recognized in less mature policy years.

WILLIAMSON COUNTY GOVERNMENT
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2011

NOTE 13: PUBLIC ENTITY RISK POOLS (CONTINUED)

ILLINOIS COUNTIES RISK MANAGEMENT TRUST
SCHEDULE OF CLAIMS DEVELOPMENT - WORKER'S COMPENSATION SUBFUND
NOVEMBER 30, 2011
(in thousands of dollars)

	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
1) Estimated incurred claims and expenses, end of policy year	3,857	4,624	5,014	6,675	8,722	11,760	10,409	14,454	13,396	14,065
2) Paid (cumulative as of)										
End of policy year	2,045	1,328	1,431	1,191	1,967	2,602	2,658	2,841	2,971	3,761
One year later	3,894	2,972	3,867	3,239	5,833	6,969	6,968	7,814	7,396	
Two years later	4,624	3,541	5,131	4,805	7,461	9,289	8,769	10,251		
Three years later	5,244	4,220	6,364	5,671	9,295	11,366	11,018			
Four years later	5,774	4,094	6,910	6,132	9,080	12,926				
Five years later	4,894	4,382	7,171	6,576	9,342					
Six years later	5,013	4,452	7,050	6,731						
Seven years later	4,996	4,531	7,172							
Eight years later	5,009	4,620								
Nine years later	5,011									
3) Reestimated incurred claims and expenses										
End of policy year	3,857	4,624	5,014	6,675	8,722	11,760	10,409	14,454	13,396	14,065
One year later	3,857	4,624	6,094	6,429	10,187	12,445	12,930	14,592	14,167	
Two years later	3,857	4,629	7,015	6,647	10,517	14,071	12,663	14,202		
Three years later	3,857	4,742	7,367	7,154	10,863	15,311	12,777			
Four years later	4,000	4,429	7,702	6,792	10,146	15,363				
Five years later	4,894	4,810	7,647	6,976	10,262					
Six years later	5,013	4,742	7,343	6,968						
Seven years later	4,996	4,586	7,172							
Eight years later	5,009	4,620								
Nine years later	5,011									
4) Increase (decrease) in estimated incurred claims and expense from end of policy year	1,154	(4)	2,158	293	1,540	3,603	2,368	(252)	771	-

WILLIAMSON COUNTY GOVERNMENT
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2011

NOTE 13: PUBLIC ENTITY RISK POOLS (CONTINUED)

ILLINOIS COUNTIES RISK MANAGEMENT TRUST
SCHEDULE OF CLAIMS DEVELOPMENT - PROPERTY AND CASUALTY SUBFUND
NOVEMBER 30, 2011
(in thousands of dollars)

	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
1) Estimated incurred claims and expenses, end of policy year	3,723	2,640	3,336	5,420	6,715	5,117	10,721	10,623	8,844	10,371
2) Paid (cumulative as of)										
End of policy year	1,511	1,065	735	2,192	1,603	872	1,330	2,412	1,901	2,281
One year later	1,853	1,564	1,247	1,875	2,470	1,484	2,862	3,676	3,217	
Two years later	2,404	2,074	2,212	2,472	3,816	2,326	4,720	5,630		
Three years later	2,692	2,716	2,672	3,676	4,885	3,777	6,117			
Four years later	3,193	2,731	3,057	4,217	5,120	4,397				
Five years later	2,820	3,103	3,852	4,562	5,491					
Six years later	2,701	2,789	3,541	4,621						
Seven years later	2,718	2,732	3,749							
Eight years later	2,705	2,752								
Nine years later	2,703									
3) Reestimated incurred claims and expenses										
End of policy year	3,723	2,640	3,336	5,420	6,715	5,117	10,721	10,623	8,844	10,371
One year later	3,857	2,954	3,329	4,566	7,794	6,566	8,994	10,743	12,469	
Two years later	3,857	3,366	4,204	4,826	7,604	4,948	8,917	12,497		
Three years later	3,857	3,658	3,785	5,745	6,294	5,412	8,200			
Four years later	4,000	3,242	4,001	5,196	5,920	5,482				
Five years later	2,820	3,454	4,407	4,745	6,412					
Six years later	2,701	3,024	3,905	4,936						
Seven years later	2,718	2,732	3,783							
Eight years later	2,705	2,752								
Nine years later	2,703									
4) Increase (decrease) in estimated incurred claims and expense from end of policy year	(1,020)	112	447	(484)	(303)	365	(2,521)	1,874	3,625	-

WILLIAMSON COUNTY GOVERNMENT
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2011

NOTE 13: PUBLIC ENTITY RISK POOLS (CONCLUDED)

An audited balance sheet as of November 30, 2011 as released by ICRMT reflected the following balances:

ILLINOIS COUNTIES RISK MANAGEMENT TRUST
BALANCE SHEET
NOVEMBER 30, 2011

ASSETS

Cash and cash equivalents	\$ 7,973,220
Investments	53,751,576
Receivables	
Premiums and deductibles	644,619
Interest	355,737
Due from excess insurance carrier	300,025
Other	114,602
Prepaid expense	271,012
<u>Total Assets</u>	<u>\$ 63,410,791</u>

LIABILITIES AND POLICYHOLDERS' SURPLUS

Liabilities

Unpaid losses and loss adjustment expenses	\$ 55,025,000
Deferred premium revenue	4,824,789
Due to others	238,718
Accrued expenses	41,623
Due to members	92,308
<u>Total Liabilities</u>	<u>\$ 60,222,438</u>
Policyholders' Surplus	3,188,353
<u>Total Liabilities and Policyholders' Surplus</u>	<u>\$ 63,410,791</u>

WILLIAMSON COUNTY GOVERNMENT
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2011

NOTE 14: GENERAL LEDGER CASH OVERDRAFTS

The following funds had general ledger cash overdraft balances as of November 30, 2011.

<u>Fund Name</u>	<u>November 30, 2011</u>
IEMA TCIP Grant	\$ (4,220)
Victims of Crime	(4,420)
EMA Exercise	(1,626)
Workmen's Compensation	(84,896)
<u>Total</u>	<u>\$ (95,162)</u>

NOTE 15: INTERFUND TRANSFERS

The following offices collect fees, deposit them daily into fee accounts held by the office holder and subsequently turn over all fees collected to the County General Fund: Circuit Clerk, County Clerk, and Sheriff.

All other interfund transfers made during the fiscal year ended November 30, 2011 are also listed below:

Per Fund Financial Statements:

<u>Transfers To</u>	<u>Transfers From</u>	<u>Amount</u>
General Fund	Other Governmental Funds - Nonmajor	1,478,649
	Agency Funds	1,342,058
		<u>\$ 2,820,707</u>
Employees' Insurance	General Fund	\$ 1,880,000
		<u>\$ 1,880,000</u>
Other Governmental Funds - Nonmajor	General Fund	\$ 1,721,435
Other Governmental Funds - Nonmajor	Other Governmental Funds - Nonmajor	\$ 1,285,897
<u>Total Interfund Transfers</u>		<u>\$ 7,708,039</u>

Combined Interfund Transfers - Fund Financial Statements and Agency Funds:

Total Transfers In Presented in the Fund Financial Statements	\$ 5,445,976
Transfers In - Agency Funds	88,280
Transfers In - Proprietary Funds	<u>2,173,783</u>
<u>Total Transfers In</u>	<u>\$ 7,708,039</u>

WILLIAMSON COUNTY GOVERNMENT
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2011

NOTE 15: INTERFUND TRANSFERS (CONTINUED)

Combined Interfund Transfers - Fund Financial Statements and Agency Funds:

Total Transfers In Presented in the Fund Financial Statements	\$ 5,445,976
Transfers In - Agency Funds	88,280
Transfers In - Proprietary Funds	<u>2,173,783</u>
Total Transfers In	<u>\$ 7,708,039</u>
 Total Transfers Out Presented in the Fund Financial Statements	 \$ 6,294,784
Transfers Out - Agency Funds	1,342,058
Transfers Out - Proprietary Funds	<u>71,197</u>
Total Transfers Out	<u>\$ 7,708,039</u>

Interfund activity, where applicable, has been eliminated from the Government-wide Statement of Activities.

A detail of the interfund transfers by fund is as follows:

Fund Name	Transfer From	Transfer To
Assessor's Mapping	\$ -	\$ 142,168
Capital Improvement Trust Fund	-	30,000
Circuit Clerk Fees Fund	1,342,058	-
Computer and Photo Fund	-	43,744
County Clerk Fees Fund	810,358	-
County Highway General Fund	6,000	110,541
Debt Service Trust	-	900,000
Employees' Insurance Fund	-	1,942,697
Federal Aid Matching Fund	275	188,823
Geographic Information Systems	-	10,936
General Assistance Fund	-	93,329
General Fund	3,601,435	2,820,706
General Fund Reserve Trust	-	541,266
Gravel Road Tax Fund	-	7,800
ICRMT Self-Insurance	-	74,246
Illinois Municipal Retirement Fund	8,500	-
Indemnity	95,000	-
Liability Insurance Fund	75,246	-
Liquor License Fingerprint	-	1,413
Married Family Domestic Violence Fund	-	2,450
Mobile Home Trust Fund	-	-
Motor Fuel Tax Fund	536,289	6,319
Rental Housing Trust	-	4,732
Retiree Health Insurance Fund	62,697	156,841

WILLIAMSON COUNTY GOVERNMENT
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2011

NOTE 15: INTERFUND TRANSFERS (CONCLUDED)

<u>Fund Name</u>	<u>Transfer From</u>	<u>Transfer To</u>
Self Insurance Bond Fund	\$ 480,000	\$ -
Sheriff's Fees Fund	379,215	-
States Share Rental Housing	-	86,868
Township Bridge Fund	9,623	20,234
Unit Motor Fuel	256,044	149,289
Unit Road and Bridge Fund	14,885	200,180
Unit Special Bridge Fund	20,414	152,344
Vital Records	-	21,113
Workman's Compensation Fund	10,000	-
Total	<u>\$ 7,708,039</u>	<u>\$ 7,708,039</u>

The transfers into the General Fund were fines and fees collected during the fiscal year each month by various offices and were turned over each month. The County Clerk's Fees Fund also transfers monthly fees to other smaller funds in addition to the General Fund. The transfers between the Highway Funds were to reimburse for cost sharing expenses. The transfers from the Retiree Health Insurance Fund were made to the Employee Health Insurance Fund for the required employer share of the monthly health insurance premiums. The General Fund transferred funds to the Employee Health Insurance Fund to cover the cost of employee health insurance, funds to the General Fund Reserve Trust for stabilization funds, funds to the Capital Improvement Trust for capital items, funds to the Debt Service Trust for upcoming debt service payments on the jail bonds, and funds to the Retiree Health Insurance Fund for the required contributions in the year of retirement. The Workman's Compensation Fund, IMRF Fund, Liability Insurance Fund, County Highway General Fund, Illinois Municipal Retirement Fund, and Self-Insurance Bond Fund all made transfers into the General Fund for expense reimbursements.

NOTE 16: REVENUES RECEIVED FROM THE STATE OF ILLINOIS

The County received payments from the State of Illinois during the year ended November 30, 2011. Because the County does not impose the following taxes, these payments received are classified as Operating Grants and Contributions in the Government-wide Statement of Activities. The type and amount of payments recorded during the fiscal year ended November 30, 2011 are as follows:

<u>Type</u>	<u>Amount</u>
Sales Tax & Supplemental Sales Tax	\$ 2,324,424
Income Tax	1,562,859
Personal Property Replacement Tax	404,172
Use Tax	295,538
Motor Fuel Tax Allotments	1,205,792
Inheritance Tax	-
Total received from the State of Illinois	<u>\$ 5,792,785</u>

WILLIAMSON COUNTY GOVERNMENT
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2011

NOTE 17: DEFERRED COMPENSATION PLANS

The County offers its employees a deferred compensation plan (NACO) created in accordance with IRC Section 457. The deferred compensation plan, available to all County employees, permits them to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death or unforeseeable emergency. All amounts of compensation deferred under the plan, all property and rights purchased with those amounts, and all income attributable to those amounts, property, or rights are (until paid or made available to the employees or other beneficiary) held in trust for the exclusive benefit of employees. As the County does not have fiduciary responsibility for these assets, the trust account and related liability are not included in the accompanying basic financial statements.

The employees in the States Attorney's Office also have a LIUNA Industrial Pension deferred compensation plan collectively bargained in the current agreement. Under the collective bargaining agreement, the employees in the States Attorney's Office have a specified percentage of salary deferred and forwarded to the plan. The LIUNA Industrial Pension Fund specifies the applicable percentages to be withheld from the employees' pay. The collective bargaining agreement states that the County is not required to provide an employer match. The deferred compensation plan permits the States Attorney's employees to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death or unforeseeable emergency. All amounts of compensation deferred under the plan, all property and rights purchased with those amounts, and all income attributable to those amounts, property, or rights are (until paid or made available to the employees or other beneficiary) held in trust for the exclusive benefit of employees. As the County does not have fiduciary responsibility for these assets, the trust account and related liability are not included in the accompanying basic financial statements.

NOTE 18: INVENTORY

The major components of inventory as of November 30, 2011 consisted of:

<u>Highway Department</u>	<u>Amount</u>
Salt and cinders	\$ 505,939
Rock	688,652
<u>Total Highway Department</u>	<u>\$ 1,194,591</u>
<u>County Clerk</u>	
Document Stamps	\$ 65,303
<u>Total County Clerk</u>	<u>\$ 65,303</u>
<u>EMA</u>	
EMA Radios	\$ 1,977
<u>Total EMA</u>	<u>\$ 1,977</u>
<u>Total Inventory</u>	<u>\$ 1,261,871</u>

NOTE 19: RESTRICTED NET ASSETS

Restricted net assets consists of balances reserved for funds that are restricted by state statutes, local ordinances, or grant agreements. If the derivative of a fund is a state statute, local ordinance or grant agreement, the net assets of the fund will be disclosed as restricted in the Government-wide Statement of Net Assets and the Governmental Funds Balance Sheet.

WILLIAMSON COUNTY GOVERNMENT
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2011

NOTE 20: INSURANCE EXPENSE (CONCLUDED)

As disclosed in Note 13 to the basic financial statements, the County participated in the Illinois Counties Insurance Recapitalization Trust through August 31, 2009. The County received coverages for general liability, automobile liability, police and professional liability, public official liability, workers' compensation and employers' liability, automobile physical damage, property damage, inland marine, and excess coverage for liabilities and risks previously noted. In order to participate in the Recapitalization Trust, the County was required to issue General Obligation Bonds in the amounts of \$7,620,000 and \$1,360,000. The County makes semi-annual bond payments on this debt. The interest portion of these payments is recognized as interest expenses in the Government-wide Statement of Activities in the year paid or accrued. The principal portion of these payments reduces the liability for debt in the Government-wide Statement of Net Assets in the year paid. Amounts recognized as insurance expense through general and administrative expense in the Government-wide Statement of Activities include the change in net assets available to Williamson County Government as per the Recapitalization Trusts' audited financial statements. For the year ended August 31, 2011, the net assets available to Williamson County Government were \$66,291.

Subsequent to August 31, 2009, Williamson County Government began participating in the Illinois Counties Risk Management Trust. The County is liable for a \$500,000 deductible each year for workmen's compensation and general liability claims. In addition, there are also insurance premiums to be paid on coverages above and beyond the \$500,000 deductible. Any charges against the deductible and all insurance premiums paid will be expensed as insurance expense in the County's Government-Wide financial statements as of November 30, 2011. Expenses paid for insurance premiums and deductible expenses for the year ended November 30, 2011 are reported as insurance expense

NOTE 21: CAPITAL CONSTRUCTION PROJECT

During the fiscal year ended November 30, 2011, the County was in the construction phase of a new Williamson County Jail. The need for a new jail has been demonstrated by the overpopulation of the current jail for a number of prior years. Also, the location of the current jail on the 3rd floor of the current Courthouse has proven to be detrimental to the 1st and 2nd floors of the current Courthouse. The County engaged the architectural firm of Durrant Co, Inc. to perform the development and architectural phases of the new Williamson County Jail. The project is expected to be completed in 2012.

NOTE 22: POST EMPLOYMENT BENEFIT PLANS

In addition to the pension benefits described in Note 8, the County provides post-employment benefit options for healthcare, life insurance, and dental insurance to eligible retirees, terminated employees, and their dependents. The benefits are provided in accordance with County ordinances, collective bargaining agreements, and the Consolidated Omnibus Budget Reconciliation Act of 1985 (COBRA). The criteria to determine eligibility include: years of service, employee age, disability due to line of duty, and whether the employee has vested in the respective retirement plan. The County funds the benefits on a pay-as-you-go basis. Eligible employees are required to pay set premiums for all or a portion of the cost with the County recognized for post-employment benefits. Expenses for post-retirement healthcare benefits are recognized each month in the form of an insurance premium.

From an accrual accounting perspective, the cost of postemployment healthcare benefits, like the cost of pension benefits, should be associated with the periods in which the cost occurs, rather than in the future year when it will be paid. In adopting the requirements of GASB Statement No. 45, the County recognizes the cost of postemployment healthcare in the year when employee retires and each year thereafter while a

WILLIAMSON COUNTY GOVERNMENT
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2011

NOTE 22: POST EMPLOYMENT BENEFIT PLANS (CONTINUED)

participant on the plan. The County reports the accumulated liability and provides information useful in assessing potential demands on the County's future cash flows.

The following are the significant accounting policies followed by the Williamson County Government's Retiree Health Insurance Plan (the Plan):

Basis of Accounting - The financial statements are prepared using the economic resources measurement focus and the accrual basis of accounting. Expenses are recorded when the liability is incurred and revenues are recorded in the accounting period in which they are earned and become measurable. Employee and employer contributions are established as a percentage of health insurance premiums and are recognized when due, pursuant to formal commitments, as well as statutory or contractual requirements. Benefits are recognized when due and payable in accordance with terms of the Plan.

Plan Assets - Plan assets are reported at fair value. Net investment income includes interest income. The Plan is authorized to invest in eligible investments as approved by the County Treasurer's investment policy. The investment policy provides for investments in low risk investments, such as certificates of deposit, interest bearing checking accounts, money market accounts and U.S. Treasuries. At November 30, 2011, the Plan held \$264,831 of cash and cash equivalents in an interest bearing checking account. The funds were properly collateralized.

Measurement of Actuarial Information - Williamson County Government has elected to calculate information of an actuarial nature using the alternative measurement method permitted by GASB Statement No. 43 for single-employer plans with fewer than one hundred employees.

Plan Description - The County's Retiree Health Insurance Plan is a single-employer defined benefit post-employment healthcare plan administered by the County. The County provides medical insurance benefits to eligible retirees and their spouses. The plan is presented in the Williamson County Government's financial statements as an Internal Service Fund.

Funding Policy - The contribution requirements of plan members and the County are established and may be amended by County's resolution establishing the Retiree Health Insurance Plan. The required contribution is based on projected pay-as-you-go financing requirements, with an additional amount to prefund benefits as determined annually by the resolution establishing the Retiree Health Insurance Plan. For the fiscal year ended November 30, 2011, the County contributed \$156,841. to the plan. Plan members receiving benefits are required to make monthly contributions to the plan in accordance with the plan contribution schedule adopted with the resolution adopting the Retiree Health Insurance Plan. A complete copy of the resolution adopting the Retiree Health Insurance Plan can be located in the County Commissioner's Office.

Funded Status - As of November 30, 2011, the accrued liability for benefits was \$406,860, and the value of assets was \$264,831, resulting in an unfunded accrued liability of \$142,029 and a funded ratio of 65 percent. The covered expenses of the plan for the year ended November 30, 2011 were \$69,697.

Methods and Assumptions - The projection of future benefit payments for an ongoing plan involves estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and the healthcare cost trend. Actuarially determined amounts are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. The schedule of funding progress, presented as required supplementary information following the notes to the financial statements, presents multiyear trend.

WILLIAMSON COUNTY GOVERNMENT
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2011

NOTE 22: POST EMPLOYMENT BENEFIT PLANS (CONTINUED)

information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. The methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

Basic requirements of the Plan

- 1) The employee must be age 55 (age 50 for SLEP and ECO SLEP members) upon making the election for Retiree Health Insurance Coverage.
- 2) The employee must be covered on the County's Health Insurance Plan immediately prior to making the election for Retiree Health Insurance Coverage.
- 3) The employee must have completed 10 years of continuous or non-continuous service in one or more County Department(s).
- 4) The employee must be an employee of Williamson County Government and not of any component unit, related organization, or other affiliated group.
- 5) The employee must sign an irrevocable statement of retirement and an irrevocable election for Retiree Health Insurance. The irrevocable statement of retirement and irrevocable election for Retiree Health Insurance must include the employee's name, current position, current office, year(s) of service in current position, year(s) of service in any other County positions, effective date of retirement, requested effective date of Retiree Health Insurance, the employee's Medicare eligibility date, and the current Office Holder's signature of understanding. The irrevocable statement of retirement and the irrevocable election for Retiree Health Insurance are both required to be notarized within one month prior to submission for benefits.
- 6) Employees electing Retiree Health Insurance will be eligible to continue coverage only with the plan (single, single/spouse, single/family) that was in effect as of the date of the election for Retiree Health Insurance benefits. If there is a change in family status after the election date, (i.e. death of spouse), the employee will be allowed to decrease coverage from family to single, family to single/spouse, or single/spouse to single. Under no circumstances can the employee increase coverage from single to single/spouse, single to family, or single/spouse to family.

Premium contributions – under the age or other provision for Medicare coverage

The County agrees to pay a percentage of each employee's monthly health insurance premium up to a maximum of \$500 per month per employee. The percentages will vary according to employment longevity. Employees, who meet the eligibility requirements, obtain continued County Health Insurance by paying the employee's portion of premiums according to the rate schedule in the plan document.

Premium contributions – over the age or other provision for Medicare coverage

Upon becoming eligible for Medicare at age 65 or another age, whether as of the employee's retirement date or a date subsequent to retirement, the retiree shall use Medicare as his or her primary medical insurance and

WILLIAMSON COUNTY GOVERNMENT
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2011

NOTE 22: POST EMPLOYMENT BENEFIT PLANS (CONTINUED)

prescription drug provider. The retiree may elect to obtain secondary coverage by continuing coverage under the County's Group Health Insurance Plan. Upon retirement or upon the employee's Medicare eligibility date, the employee must provide the County a copy of his or her Medicare card and must submit the appropriate forms to notify Medicare and the County's medical insurance provider notifying each plan of the change of Medicare to the primary provider and the County's medical insurance provider to the secondary insurance provider.

The County agrees to pay a percentage of each employee's monthly secondary health insurance premium up to a maximum of \$200 per month per employee. The percentages will vary according to employment longevity. Employees, who meet the eligibility requirements and have reached the age of Medicare eligibility, may obtain continued County Health Insurance by paying the employee portion of secondary premiums according to the rate schedule in the plan document.

Other Plan Provisions

- 1) This plan is expressly provided for retired employees of the County. Therefore, premium schedules will be based on the retired employee's age and length of service.
- 2) The County does not intend for the plan resolution to be in contradiction with any Federal, State or Local Laws pertaining to employee health insurance provisions or any current collective bargaining agreements in place at the time of the passing of the plan resolution.
- 3) The County reserves the right to change health insurance providers and agents depending on the terms and conditions of plans presented to the Board of Commissioners.
- 4) The County reserves the right to submit requests for bids for health insurance providers and agents in accordance with fiscal year planning.
- 5) The attached schedule lists the current health insurance rates that are applicable to the formulas listed above. The amounts payable from the County and the retired Employee will change as the monthly premiums are revised annually by the County's Health Insurance provider. All maximum County rates are fixed until the plan resolution is amended.
- 6) Each eligible retiree will be notified within 60 days of new health insurance rates as dictated by the County Health Insurance provider and of the adjusted employee portion due for continued coverage.
- 7) As this is intended to be a continuation of coverage, all terms and conditions, inclusive of deductibles and out-of-pocket costs, of the County Health Insurance Plan will also apply to Retiree Health Insurance.
- 8) Currently, as per IRS codes and standards, the payment of premiums for Retiree Health Insurance on behalf of retirees is not a taxable event to the employee or to Williamson County for Federal Income Tax, Social Security/Medicare, or State of Illinois tax purposes. However, if the IRS codes or standards change, the County will abide by the most recent IRS codes and standards.
- 9) As the County's Health Insurance Plan's terms and conditions change or if plan participation levels are below cost/benefit ratios, the County reserves the right to amend the plan resolution and/or any provisions, inclusive of termination of the Retiree Health Insurance Plan, of the Retiree Health Insurance Plan benefits. Any amendments to the plan resolution or to any provisions of the Retiree

Member	Effective Month of Plan Entry	Current Age	Current Age						Current Age	Interest Discounted
			2012	2013	2014	2015	2016	2017	Total Benefits To Be Paid	Present Value of Benefits to Be Paid
1	1/2008	80	\$ 2,400	\$ 2,400	\$ 2,400	\$ 2,400	\$ 2,400	\$ 2,400	\$ 14,400	\$ 14,400
2	8/2008	58	5,327	5,593	5,873	6,000	6,000	6,000	34,793	31,962
3	10/2008	74	1,164	1,222	1,283	1,347	1,414	1,485	7,915	6,984
4	9/2009	63	5,327	5,593	2,400	2,400	2,400	2,400	20,520	20,254
5	2/2010	56	2,841	2,983	3,132	3,289	3,453	3,626	19,324	17,046
6	3/2010	60	3,551	3,729	3,915	4,111	4,317	4,533	24,156	21,306
7	3/2010	59	5,327	5,593	5,873	6,000	6,000	6,000	34,793	31,962
8	5/2010	57	6,000	6,000	6,000	6,000	6,000	6,000	36,000	36,000

WILLIAMSON COUNTY GOVERNMENT
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2011

NOTE 22: POST EMPLOYMENT BENEFIT PLANS (CONCLUDED)

9	8/2010	52	4,616	4,847	5,089	5,343	5,610	5,891	31,396	27,698
10	9/2010	64	5,327	5,593	5,873	6,000	6,000	6,000	34,793	31,962
11	10/2010	73	4,774	5,013	5,264	5,527	5,803	6,000	32,381	28,644
12	2/2011	73	4,847	5,089	5,343	5,610	5,891	6,000	32,780	29,082
13	4/2011	62	5,327	5,593	5,873	6,000	6,000	6,000	34,793	31,962
14	4/2011	50	4,616	4,847	5,089	5,343	5,610	5,891	31,396	27,696
15	8/2011	51	4,616	4,847	5,089	5,343	5,610	5,891	31,396	27,696
16	8/2011	64	3,701	3,886	4,080	4,284	4,498	4,723	25,172	22,206

<u>Current Age Total of Benefits to be Paid</u>	<u>\$ 69,761</u>	<u>\$ 72,828</u>	<u>\$ 72,576</u>	<u>\$ 74,997</u>	<u>\$ 77,006</u>	<u>\$ 78,840</u>	<u>\$ 446,008</u>	<u>\$ 406,860</u>
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Annual increases in medical care costs:

2002	4.70%	2007	4.40%
2003	4.00%	2008	3.70%
2004	4.40%	2009	3.20%
2005	4.20%	2010	3.40%
2006	4.00%	2011	3.00%
		10 Year Average	3.90%

Source: Bureau of Labor Statistics (www.bls.gov/cpi/tables.htm)

- 1) The calculations above are made using a November 30, 2011 date.
- 2) The amounts under columns labels years 2012 - 2017 are the expected annual postemployment health insurance premiums for plan members and their spouses, calculated by adjusting the current-year premium for (a) the effects of assumed healthcare cost inflation, (b) the effects of changes in age and marital status, and (c) the implicit assumption that the premium payments are made each month.
- 3) Upon the retiree attaining the age of 65, the County's plan will become a secondary provider to Medicare.
- 4) Future contribution amounts are calculated with an estimated 5% increase in costs.
- 5) For employees over age 65 or who are otherwise eligible for Medicare, the maximum County contribution is \$200 per month or \$2,400 annually. For employees under age 65 and who are not otherwise eligible for Medicare, the maximum County contribution is \$500 per month or \$6,000 annually.

WILLIAMSON COUNTY GOVERNMENT
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2011

NOTE 23: GENERAL FUND RESERVE TRUST FUND AND DEBT SINKING FUND

During the fiscal year ended November 30, 2011, the County Board did establish the General Fund Reserve Trust Fund. This fund is to be utilized for stabilization purposes. Also, in the County Board's strategic plan adopted for fiscal years 2012 – 2014, the County Board detailed a goal to obtain \$1,000,000 in stabilization funds. During the fiscal year ended November 30, 2011, the County Board transferred \$541,266 into the General Fund Reserve Trust Fund from the General Fund. The amount transferred resulted from the collection of State of Illinois receivables that had been outstanding from the prior year.

In addition, the County Board established a debt sinking certificate of deposit in the amount of \$1,442,000. This debt sinking amount is required as per the bond ordinance for the new jail bonds. The certificate of deposit is currently accounted for as a component of the Jail Construction Fund. Upon construction completion, the debt sinking funds will be separately reported.

NOTE 24: SUBSEQUENT EVENT

Williamson County Government refinanced the following issue subsequent to November 30, 2011:

General Obligation Self-Insurance Bonds (2001B)

Dated: September 15, 2001, Interest Rate: 2.80% - 4.80%

Original Principal: \$1,360,000.

Maturity Date: December 15, 2017

NOTE 25: PRIOR PERIOD ADJUSTMENT

The Government-wide Statement of Activities contains a prior period adjustment in the amount of (\$5,732.) The Net Assets required an adjustment for prior year payables.

REQUIRED SUPPLEMENTARY INFORMATION

**WILLIAMSON COUNTY GOVERNMENT
ILLINOIS MUNICIPAL RETIREMENT FUND
SCHEDULE OF FUNDING PROGRESS
NOVEMBER 30, 2011**

Actual Valuation Date	Actuarial Value of Assets (a)	Actuarial Liability (AAL) - Entry Age (b)	Unfunded AAL (UAAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAAL as a Percentage of Covered Payroll ((b-a)/c)
Regular						
12/31/2011	\$ 18,869,680	\$ 24,647,373	\$ 5,777,693	76.56%	\$ 8,913,865	64.82%
12/31/2010	18,488,709	23,355,863	4,867,154	79.16%	8,815,037	55.21%
12/31/2009	18,316,069	23,158,459	4,842,390	79.09%	8,889,776	54.47%
On a market value basis, the actuarial value of assets as of December 31, 2011 is \$18,002,355. On a market basis, the funded ratio would be 73.04%.						
SLEP						
12/31/2011	\$ 3,198,269	\$ 6,394,435	\$ 3,196,166	50.02%	\$ 1,705,125	187.44%
12/31/2010	3,970,601	6,891,793	2,921,192	57.61%	1,774,864	164.59%
12/31/2009	4,687,816	6,980,752	2,292,936	67.15%	1,778,426	128.93%
On a market value basis, the actuarial value of assets as of December 31, 2011 is \$2,921,353. On a market basis, the funded ratio would be 45.69%.						
ECO						
12/31/2011	\$ 2,143,197	\$ 2,921,932	\$ 778,735	73.35%	\$ 578,196	134.68%
12/31/2010	1,899,508	2,741,863	842,355	69.28%	552,307	152.52%
12/31/2009	1,622,794	2,648,335	1,025,541	61.28%	617,011	166.21%
On a market value basis, the actuarial value of assets as of December 31, 2011 is \$2,035,736. On a market basis, the funded ratio would be 69.67%.						

WILLIAMSON COUNTY GOVERNMENT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - (BUDGET BASIS)
GENERAL FUND
NOVEMBER 30, 2011

	BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET FAVORABLE/ (UNFAVORABLE)
	ORIGINAL BUDGET	FINAL REVISED BUDGET	ACTUAL	
Revenues:				
<u>State of Illinois Tax Revenue and Salary Reimbursements</u>				
Sales tax	\$ 2,300,000	\$ 2,321,341	\$ 2,321,341	\$ -
Income tax	1,275,000	1,644,529	1,644,530	1
Personal property replacement tax	396,650	405,420	405,420	-
Use tax	224,000	297,000	315,655	18,655
Inheritance tax	100	100	-	(100)
States Attorney's salary reimbursement	-	109,130	110,728	1,598
Supervisor of Assessment's salary reimbursement	-	25,854	27,542	1,688
Public Defender's salary reimbursement	-	74,920	74,921	1
<u>U.S. Government Reimbursements</u>				
Emergency management reimbursement	20,000	51,725	53,947	2,222
<u>County Fees, Interest, and Property Tax Receipts</u>				
County general corporate tax levy	4,014,020	4,175,563	4,201,021	25,458
Mobile home taxes	4,800	4,800	-	(4,800)
Payments in lieu of tax	12,000	12,000	-	(12,000)
Interest, penalties and costs - real estate and mobile homes	195,000	195,000	181,855	(13,145)
Interest income - Certificates of Deposit	20,000	20,000	7,495	(12,505)
Interest income - General Fund #702-175-5	5,000	5,000	5,348	348
Interest income - Payroll account #801-110-6	500	500	301	(199)
Interest income - Money market #170-287-0	600	600	292	(308)
County Clerk - fees	510,000	510,000	497,359	(12,641)
Sheriff - fees	210,000	210,000	268,126	58,126
Sheriff - civil service fees	105,000	105,000	63,518	(41,482)
Sheriff - telephone fees	70,000	70,000	23,125	(46,875)
Circuit Clerk - clerk fees	810,000	810,000	801,367	(8,633)
Circuit Clerk - drug fines	500	500	-	(500)
Circuit Clerk - criminal fees	60,000	60,000	76,843	16,843
Circuit Clerk - traffic fines and fees	350,000	415,000	387,410	(27,590)
Circuit Clerk - weight fines	50,000	50,000	76,260	26,260
Treasurer's Tourism Admin Fees	5,000	5,000	5,970	970
States Attorney - fees	25,000	25,000	18,825	(6,175)
Public Defender - fees	20,000	20,000	15,988	(4,012)
Economic development - administration fees	-	-	-	-
Animal control fees - Municipalities & registration fees	126,504	126,504	141,561	15,057
Liquor license fees	33,000	33,000	-	(33,000)
Miscellaneous income	25,000	25,000	110,891	85,891
Rent income - land	24,500	24,500	23,925	(575)
Postage reimbursements	500	500	176	(324)
Cable franchise fees	9,000	9,000	5,408	(3,592)
Real estate tax CD sales	5,500	5,500	4,500	(1,000)
Rental housing support fees	6,000	6,000	-	(6,000)
Real estate tax overpayments	86,630	86,630	-	(86,630)
Xerox copy fees	100	100	5	(95)
Insurance reimbursement for Workmen's compensation claims	1,000	1,000	-	(1,000)
State of Illinois reimbursement for Election judges salaries	7,500	7,500	38,103	30,603
Reimbursement - 1st Judicial Circuit for Lead County Treasurer's services	20,000	20,000	20,000	-
Reimbursement from 911 all dispatch grant salaries	128,000	128,000	118,000	(10,000)
<u>Transfers, Reimbursements, and Miscellaneous Receipts</u>				
Transfer in - IMRF Fund	8,500	8,500	8,500	-
Transfer in - Non-Resident/Indemnity Fund	95,000	95,000	95,000	-
Transfer in - Liability Insurance Fund	1,000	1,000	1,000	-
Transfer in - Workmen's Compensation Fund	10,000	10,000	10,000	-
Transfer in - Highway General Fund for Road & Bridge Secretary	2,000	2,000	2,000	-
Transfer in - Self-insurance Bond & Risk Management Fund	480,000	480,000	480,000	-
Transfer in - Highway General Fund for Accounting Fees	6,000	6,000	6,000	-
Transfer in - Meth Equipment Fund for Overtime	5,500	5,500	-	(5,500)
Transfer in - Salary Reimbursements for Grants and Other Services	78,491	78,491	51,205	(27,286)
Total Revenues - All County Offices	\$ 11,842,895	\$ 12,783,707	\$ 12,701,461	\$ (82,246)
Expenditures:				
<u>County Clerk:</u>				
<u>Recording and Vital Records</u>				
<u>Services</u>				
County Clerk's salary	\$ 66,105	\$ 66,105	\$ 66,105	\$ -
Regular employees' salaries	296,541	296,541	292,723	3,818
Human Resources Officer	37,490	37,490	37,490	-
Recording and vital records extra hire & overtime	2,000	2,000	50	1,950
Chief County Clerk's stipend	4,500	4,500	4,500	-
Chief County Recorder's stipend	2,500	2,500	2,500	-

WILLIAMSON COUNTY GOVERNMENT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - (BUDGET BASIS)
GENERAL FUND
NOVEMBER 30, 2011

	BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET FAVORABLE/ (UNFAVORABLE)
	ORIGINAL BUDGET	FINAL REVISED BUDGET	ACTUAL	
Chief Tax Extension Deputy's stipend	2,500	2,500	2,500	-
Total Services	\$ 411,636	\$ 411,636	\$ 405,868	\$ 5,768
Materials				
Stationery and office expenses	\$ 8,000	\$ 8,000	\$ 9,146	\$ (1,146)
Computer supplies	1,500	1,500	4,679	(3,179)
Travel and conference expenses	1,500	1,500	-	1,500
Office holder & employee bond premiums	2,800	2,800	3,063	(263)
Postage expense	18,000	18,000	20,289	(2,289)
Postage machine lease expense	1,584	1,584	2,894	(1,310)
Assessor's and Collector's paper	6,000	6,000	5,491	509
Total Materials	\$ 39,384	\$ 39,384	\$ 45,562	\$ (6,178)
Elections				
Services				
Election judges' salaries and other expenses	\$ 51,000	\$ 51,000	\$ 41,243	\$ 9,757
Polling places' rent and cleaning	3,000	3,000	3,135	(135)
Registration of voters	2,500	2,500	2,933	(433)
Election publication expense	16,000	16,000	2,540	13,460
Computer maintenance agreements	-	-	-	-
Total Services	\$ 72,500	\$ 72,500	\$ 49,851	\$ 22,649
Materials				
Ballots and supplies	\$ 70,000	\$ 70,000	\$ 63,497	\$ 6,503
Total Materials	\$ 70,000	\$ 70,000	\$ 63,497	\$ 6,503
Total County Clerk	\$ 593,520	\$ 593,520	\$ 564,778	\$ 28,742
County Treasurer:				
Regular Services				
Services				
Treasurer's salary	\$ 66,105	\$ 66,105	\$ 66,105	\$ -
Deputies' salaries	71,051	71,051	68,263	2,788
1st Judicial Circuit expenses	17,500	17,500	17,495	5
Total Services	\$ 154,656	\$ 154,656	\$ 151,863	\$ 2,793
Materials				
Office expenses	\$ 1,600	\$ 1,600	\$ 1,596	\$ 4
Office holder & employee bond premiums	1,900	1,900	1,763	137
Treasurer's travel expenses	2,200	2,200	2,200	-
Computer services and forms	10,000	10,000	10,807	(807)
Treasurer's cellular telephone expenses	800	800	843	(43)
Total Materials	\$ 16,500	\$ 16,500	\$ 17,209	\$ (709)
Tax Collector				
Services				
Deputies' salaries	\$ 70,127	\$ 70,127	\$ 70,287	\$ (160)
Chief Tax Collector's Stipend	4,000	4,000	4,000	-
Postage expense	17,000	17,000	11,778	5,222
Real estate tax collection expenses	22,500	22,500	22,500	-
Total Services	\$ 113,627	\$ 113,627	\$ 108,565	\$ 5,062
Materials				
Office expenses	\$ 2,200	\$ 2,200	\$ 2,344	\$ (144)
Publication expenses	2,500	2,500	2,400	100
Total Materials	\$ 4,700	\$ 4,700	\$ 4,744	\$ (44)
Total County Treasurer	\$ 289,483	\$ 289,483	\$ 282,381	\$ 7,102
County Sheriff:				
Services - Deputies and Dispatchers				
Sheriff's salary	\$ 66,105	\$ 66,105	\$ 67,144	\$ (1,039)
Supervisor of Safety's salary	3,000	3,000	1,961	1,039
Computer officer's stipend	2,000	2,000	2,012	(12)
Payroll secretary's stipend	3,500	3,500	3,494	6
Civil process clerk's stipend	2,350	2,350	2,303	47
Civil process server's salary	26,005	26,005	26,008	(3)
Deputies' salaries	1,169,271	1,169,271	1,186,824	(17,553)
Deputies' regular overtime	62,500	62,500	69,155	(6,655)
Deputies' meth-related overtime	5,000	5,000	-	5,000
Deputies' incentive pay	17,880	17,880	18,078	(198)
Deputies' rank pay	26,200	26,200	25,251	949
Twenty (20) year Deputies' stipends	7,200	7,200	-	7,200
Deputies' holidays	16,300	16,300	16,836	(536)

SEE ACCOMPANYING AUDITORS' REPORT AND NOTES TO BASIC FINANCIAL STATEMENTS.

WILLIAMSON COUNTY GOVERNMENT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - (BUDGET BASIS)
GENERAL FUND
NOVEMBER 30, 2011

	BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET FAVORABLE/ (UNFAVORABLE)
	ORIGINAL BUDGET	FINAL REVISED BUDGET	ACTUAL	
Deputies' holiday overtime	35,000	35,000	35,587	(587)
Dispatchers' salaries	317,224	317,224	310,181	7,043
Dispatchers' regular overtime	17,000	17,000	14,147	2,853
Dispatchers' incentive pay	4,100	4,100	2,506	1,594
Dispatchers' rank pay	2,100	2,100	566	1,534
Twenty (20) year Dispatchers' stipend	1,200	1,200	-	1,200
Dispatchers' holidays	3,000	3,000	3,596	(596)
Dispatchers' holiday overtime	16,500	16,500	9,816	6,684
Secretaries' salaries	99,560	99,560	98,505	1,055
Clerk's salary	24,274	24,274	23,812	462
Total Services - Deputies and Dispatchers	\$ 1,927,269	\$ 1,927,269	\$ 1,917,782	\$ 9,487
Services - Corrections				
Correctional officers' salaries	\$ 1,129,046	\$ 1,129,046	\$ 1,103,007	\$ 26,039
Correctional officers' regular overtime	18,800	18,800	18,910	(110)
Correctional officers' rank pay	8,850	8,850	8,577	273
Correctional officers' holidays	5,200	5,200	4,060	1,140
Correctional officers' holiday overtime	23,600	23,600	14,820	8,780
Jail Cook Supervisor's salary	40,336	40,336	40,522	(186)
Jail Cook's rank pay	1,500	1,500	1,498	2
Part-time Jail Cooks' salaries	45,000	45,000	50,207	(5,207)
Jail Cooks' holidays and overtime	6,000	6,000	4,885	1,115
Total Services - Corrections	\$ 1,278,332	\$ 1,278,332	\$ 1,246,486	\$ 31,846
Materials - Deputies and Dispatchers				
Gasoline expense	\$ 96,000	\$ 96,000	\$ 134,983	\$ (38,983)
Auto repairs and maintenance	35,000	35,000	45,354	(10,354)
Sheriff out-of-county travel	2,000	2,000	1,159	841
Deputy out-of-county travel	13,000	13,000	13,192	(192)
Deputies' clothing expense	36,000	36,000	35,386	614
Deputies' training expense	30,000	30,000	29,051	949
Office expenses	19,000	19,000	18,605	395
Merit Board expenses	6,000	6,000	4,655	1,345
Auxiliary unit expenses	3,500	3,500	1,899	1,601
Radio room office supplies	5,000	5,000	1,630	3,370
Total Materials - Deputies and Dispatchers	\$ 245,500	\$ 245,500	\$ 285,914	\$ (40,414)
Materials - Corrections				
Jail supplies	\$ 36,000	\$ 36,000	\$ 34,830	\$ 1,170
Medical aid to prisoners	125,000	125,000	119,594	5,406
Dieting of prisoners	146,000	146,000	178,679	(32,679)
Correctional officers' clothing	27,500	27,500	30,325	(2,825)
Correctional officers' training	10,000	10,000	21,503	(11,503)
Total Materials - Corrections	\$ 344,500	\$ 344,500	\$ 384,931	\$ (40,431)
Equipment				
Maintenance agreements	\$ 74,220	\$ 74,220	\$ 63,916	\$ 10,304
Total Equipment	\$ 74,220	\$ 74,220	\$ 63,916	\$ 10,304
Total County Sheriff	\$ 3,869,821	\$ 3,869,821	\$ 3,899,029	\$ (29,208)
Circuit Clerk:				
Services				
Circuit Clerk's salary	\$ 66,105	\$ 66,105	\$ 66,105	\$ -
Regular employees' salaries	301,465	301,465	307,649	(6,184)
Supervisor's salary	34,048	34,048	36,667	(2,619)
Total Services	\$ 401,618	\$ 401,618	\$ 410,421	\$ (8,803)
Materials				
Office supplies and expenses	\$ 15,000	\$ 15,000	\$ 13,826	\$ 1,174
Office holder & employee bond premiums	715	715	715	-
Circuit Clerk's travel and conference expenses	500	500	-	500
Publication fees	1,000	1,000	269	731
Total Materials	\$ 17,215	\$ 17,215	\$ 14,810	\$ 2,405
Total Circuit Clerk	\$ 418,833	\$ 418,833	\$ 425,231	\$ (6,398)
States Attorney:				
Services				
States Attorney's salary	\$ 125,580	\$ 166,508	\$ 166,508	\$ -
Assistant States Attorneys' salaries	452,700	452,700	450,999	1,701
Assistant States Attorneys' overtime pay	26,150	26,150	26,150	-
Secretaries' salaries	225,790	225,790	225,289	501

WILLIAMSON COUNTY GOVERNMENT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - (BUDGET BASIS)
GENERAL FUND
NOVEMBER 30, 2011

	BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET FAVORABLE/ (UNFAVORABLE)
	ORIGINAL BUDGET	FINAL REVISED BUDGET	ACTUAL	
Administrative aid's salary	49,712	49,712	50,668	(956)
Delinquent fine collections clerk's salary	33,292	33,292	33,292	-
Victim Witness Advocate's salary	21,150	21,150	6,621	14,529
Domestic Violence Intervention position's salary	19,000	19,000	14,792	4,208
Juvenile Victim/Witness Coordinator's salary	23,520	23,520	24,942	(1,422)
Juvenile Victim/Witness Assistant's salary	17,500	17,500	14,156	3,344
Domestic Violence Coordinator's salary	22,274	22,274	-	22,274
Law clerks expenses	500	500	-	500
Total Services	\$ 1,017,168	\$ 1,058,096	\$ 1,013,417	\$ 44,679
Materials				
Office expenses	\$ 13,000	\$ 13,000	\$ 12,104	\$ 896
Travel expenses	3,000	3,000	494	2,506
Conference expenses	1,000	1,000	495	505
Witness' fees and travel expenses	3,000	3,000	5,517	(2,517)
Attorney appellate services	15,000	15,000	15,000	-
Registration fees	2,049	2,049	1,734	315
Grand jury expenses	500	500	-	500
Service agreements	13,000	13,000	14,157	(1,157)
Transcripts	500	500	1,107	(607)
Westlaw licenses	4,456	4,456	6,096	(1,640)
Continuing education expenses	2,500	2,500	4,284	(1,784)
Computer maintenance agreements	1,132	1,132	1,132	-
Printing and publication expenses	3,500	3,500	3,922	(422)
Total Materials	\$ 62,637	\$ 62,637	\$ 66,042	\$ (3,405)
Total States Attorney	\$ 1,079,805	\$ 1,120,733	\$ 1,079,459	\$ 41,274
County Coroner:				
Services				
Coroner's salary	\$ 34,273	\$ 34,273	\$ 34,273	\$ -
Deputy Coroner's salary	27,100	27,100	27,100	-
Assistant Coroners' salaries	4,000	4,000	4,000	-
Total Services	\$ 65,373	\$ 65,373	\$ 65,373	\$ -
Materials				
Office expenses	\$ 1,440	\$ 1,440	\$ 1,292	\$ 148
Office holder bond expense	300	300	-	300
Dues and fees	350	350	350	-
Medical expenses	50,000	50,000	50,827	(827)
Jury fees	350	350	1,298	(948)
Training	2,000	2,000	-	2,000
Auto expenses	3,600	3,600	2,779	821
Communication expenses	2,800	2,800	2,032	768
Morgue operating expenses	5,800	5,800	6,062	(262)
Total Materials	\$ 66,640	\$ 66,640	\$ 64,640	\$ 2,000
Total County Coroner	\$ 132,013	\$ 132,013	\$ 130,013	\$ 2,000
Regional Office of Education:				
Services				
Secretaries' salaries	\$ 82,736	\$ 82,736	\$ 85,823	\$ (3,087)
Total Services	\$ 82,736	\$ 82,736	\$ 85,823	\$ (3,087)
Total Regional Office of Education	\$ 82,736	\$ 82,736	\$ 85,823	\$ (3,087)
Circuit Court:				
Services				
Medical and psychiatric examinations	\$ 10,000	\$ 10,000	\$ 6,535	\$ 3,465
Circuit Judge's salary assessment	3,400	3,400	2,972	428
Court appointed attorneys	40,000	40,000	74,152	(34,152)
Judicial secretaries', bailiffs', and clerks' salaries	120,788	120,788	118,350	2,438
Judicial secretaries' stipends	12,000	12,000	12,000	-
Jury Commissioners' salaries	6,000	6,000	6,000	-
Contract Public Defenders	77,500	77,500	76,771	729
Total Services	\$ 269,688	\$ 269,688	\$ 296,780	\$ (27,092)
Materials				
Office supplies - Judges and Court Reporters	\$ 3,000	\$ 3,000	\$ 3,189	\$ (189)
Training and conference expenses	500	500	-	500
Chief Judge expenses	500	500	437	63
Juror fees	30,000	30,000	28,120	1,880
Dieting of jurors	5,000	5,000	3,393	1,607

WILLIAMSON COUNTY GOVERNMENT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - (BUDGET BASIS)
GENERAL FUND
NOVEMBER 30, 2011

	BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET FAVORABLE/ (UNFAVORABLE)
	ORIGINAL BUDGET	FINAL REVISED BUDGET	ACTUAL	
Jury Commission supplies	500	500	532	(32)
Juvenile detention services	40,000	40,000	46,244	(6,244)
Transcripts	3,000	3,000	1,237	1,763
Interpreter fees	3,000	3,000	2,103	897
Total Materials	\$ 85,500	\$ 85,500	\$ 85,255	\$ 245
Total Circuit Court	\$ 355,188	\$ 355,188	\$ 382,035	\$ (26,847)
Public Defender:				
Services				
Public Defender - Lead Defender	\$ 113,022	\$ 149,857	\$ 150,117	\$ (260)
Public Defenders' salaries	179,182	179,182	179,182	-
Administrative assistants' salaries	117,459	117,459	95,728	21,731
Extra hire and overtime	8,000	8,000	8,000	-
Total Services	\$ 417,663	\$ 454,498	\$ 433,027	\$ 21,471
Materials				
Office expenses	\$ 9,000	\$ 9,000	\$ 9,706	\$ (706)
Records destruction expense	400	400	409	(9)
Witness' fees and travel expenses	2,000	2,000	322	1,678
Public Defenders' travel expenses	1,000	1,000	1,527	(527)
Law clerks and investigators	800	800	261	539
Registration fees	1,156	1,156	409.00	747
Continuing education expenses	5,896	5,896	3,105	2,791
Total Materials	\$ 20,252	\$ 20,252	\$ 15,739	\$ 4,513
Total Public Defender	\$ 437,915	\$ 474,750	\$ 448,766	\$ 25,984
County Supervisor of Assessments:				
Services				
Supervisor's salary	\$ 64,105	\$ 64,105	\$ 64,105	\$ -
Supervisor's stipend	2,000	2,000	2,000	-
Assistant's stipend	4,000	4,000	4,000	-
Assessor's office employees' salaries	435,071	435,071	420,064	15,007
Board of Review secretary's stipend	3,500	3,500	3,500	-
GIS Mapping Coordinator Stipend	3,500	3,500	2,356	1,144
GIS Mapping Assistant Stipend	2,000	2,000	2,000	-
Deed clerk's stipend	1,500	1,500	1,500	-
Total Services	\$ 515,676	\$ 515,676	\$ 499,525	\$ 16,151
Materials				
Clothing Expense	\$ 750	\$ 750	\$ 750	\$ -
Office expenses	7,000	7,000	7,341	(341)
Publication expenses	40,000	40,000	36,390	3,610
Copy machine expenses and supplies	2,500	2,500	2,107	393
Computer forms expense	3,500	3,500	3,484	16
Computerized assessment expenses	2,550	2,550	2,550	-
Reassessment materials and supplies expenses	2,000	2,000	1,972	28
Auto expenses	7,000	7,000	9,533	(2,533)
Continuing education expenses	6,000	6,000	6,123	(123)
Total Materials	\$ 71,300	\$ 71,300	\$ 70,250	\$ 1,050
Total County Supervisor of Assessments	\$ 586,976	\$ 586,976	\$ 569,775	\$ 17,201
Animal Control Center:				
Services				
Administrator's stipend	\$ 3,500	\$ 3,500	\$ 3,500	\$ -
Warden's salary	43,243	43,243	43,232	11
Assistant Wardens' salaries	97,699	97,699	96,490	1,209
Assistant Wardens' holiday & overtime	3,800	3,800	3,708	92
Total Services	\$ 148,242	\$ 148,242	\$ 146,930	\$ 1,312
Materials				
Vehicle expenses	\$ 9,500	\$ 9,500	\$ 12,112	\$ (2,612)
Office expenses	4,500	4,500	4,913	(413)
Utilities and telephone expenses	5,000	5,000	4,671	329
Clothing expenses	3,000	3,000	5,000	(2,000)
Total Materials	\$ 22,000	\$ 22,000	\$ 26,696	\$ (4,696)
Total Animal Control Center	\$ 170,242	\$ 170,242	\$ 173,626	\$ (3,384)

WILLIAMSON COUNTY GOVERNMENT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - (BUDGET BASIS)
GENERAL FUND
NOVEMBER 30, 2011

	BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET FAVORABLE/ (UNFAVORABLE)
	ORIGINAL BUDGET	FINAL REVISED BUDGET	ACTUAL	
<u>Economic Development:</u>				
<u>Services</u>				
Director's salary	\$ 43,613	\$ 43,613	\$ 43,613	\$ -
Total Services	<u>\$ 43,613</u>	<u>\$ 43,613</u>	<u>\$ 43,613</u>	<u>\$ -</u>
<u>Materials</u>				
Office expenses	\$ 1,000	\$ 1,000	\$ 582	\$ 418
Education expenses	600	600	481	119
Publication fees	500	500	483	17
Copy machine lease payments	1,250	1,250	1,152	98
Total Materials	<u>\$ 3,350</u>	<u>\$ 3,350</u>	<u>\$ 2,698</u>	<u>\$ 652</u>
Total Economic Development	<u>\$ 46,963</u>	<u>\$ 46,963</u>	<u>\$ 46,311</u>	<u>\$ 652</u>
<u>Emergency Management Agency:</u>				
<u>Services</u>				
Director's salary	\$ -	\$ -	\$ 404	\$ (404)
Assistant Director's salary	47,327	47,327	47,327	-
Employees' salaries	35,000	35,000	40,716	(5,716)
Total Services	<u>\$ 82,327</u>	<u>\$ 82,327</u>	<u>\$ 88,447</u>	<u>\$ (6,120)</u>
<u>Materials</u>				
Equipment maintenance	\$ 200	\$ 200	\$ 163	\$ 37
Office expense	1,000	1,000	966	34
Dive team expenses	750	750	717	33
Local responder training	1,000	1,000	851	149
Vehicle maintenance	2,000	2,000	1,880	120
Rent expense	6,350	6,350	4,417	1,933
Telephone and communication	1,300	1,300	1,401	(101)
Total Materials	<u>\$ 12,600</u>	<u>\$ 12,600</u>	<u>\$ 10,395</u>	<u>\$ 2,205</u>
Total Emergency Management Agency	<u>\$ 94,927</u>	<u>\$ 94,927</u>	<u>\$ 98,842</u>	<u>\$ (3,915)</u>
<u>County Commissioners:</u>				
<u>Services</u>				
Commissioners' salaries	\$ 152,611	\$ 152,611	\$ 152,612	\$ (1)
Liquor Commissioner's salary	3,500	3,500	3,500	-
Computer Technician's salary	45,318	45,318	45,318	-
Computer Technician's stipend	2,000	2,000	0	2,000
REDCO contributions	40,000	40,000	40,000	-
Soil conservation grant	10,000	10,000	10,000	-
Greater Egypt Regional Planning Commission contributions	15,324	15,324	15,324	-
County Grant matches	21,864	21,864	21,869	(5)
Connect SI Grant	2,000	2,000	-	2,000
Regional Office of Education transfers for salaries	40,759	40,759	40,549	210
Regional Office of Education transfers for rents	-	-	-	-
Transfer to Employees' Health Insurance Fund	930,000	1,430,000	1,430,000	-
Transfer to Employees' Health Insurance Fund - Administration Fees	450,000	450,000	450,000	-
Auditing preparation fees	70,000	70,000	52,447	17,553
Budget assembly fees	15,000	15,000	15,000	-
Other accounting services	15,000	15,000	68,917	(53,917)
Circuit Clerk's compliance audit fees	6,000	6,000	6,000	-
County-wide Telephone expenses	33,000	33,000	37,392	(4,392)
General Fund portion of 1st Circuit Probation expenses	313,650	313,650	313,656	(6)
Transfer to General Assistance Office	86,662	86,662	93,329	(6,667)
Total Services	<u>\$ 2,252,688</u>	<u>\$ 2,752,688</u>	<u>\$ 2,795,913</u>	<u>\$ (43,225)</u>
<u>Materials</u>				
Contingency expense	\$ 236,285	\$ 236,285	\$ 115,013	\$ 121,272
County-wide Postage expenses	100,000	100,000	78,340	21,660
Transfer to Capital Improvement Fund	80,000	80,000	30,000	50,000
Transfer to Future Capital Projects Fund	900,000	900,000	900,000	-
Transfer to Retiree Health Insurance Plan	88,200	88,200	156,841	(68,641)
Transfer to General Fund Reserve Trust	100	363,149	541,266	(178,117)
Office & Medical Supplies	1,500	1,500	1,812	(312)
Cellular telephone expenses	2,000	2,000	2,492	(492)
Courthouse internet fees	3,000	3,000	3,661	(661)

WILLIAMSON COUNTY GOVERNMENT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - (BUDGET BASIS)
GENERAL FUND
NOVEMBER 30, 2011

	BUDGETED AMOUNTS		ACTUAL	VARIANCE WITH FINAL BUDGET FAVORABLE/ (UNFAVORABLE)
	ORIGINAL BUDGET	FINAL REVISED BUDGET		
<u>County Commissioners (Concluded):</u>				
<u>Materials (Concluded)</u>				
Copier maintenance agreements	\$ 2,800	\$ 2,800	\$ 3,277	\$ (477)
Travel and expense reimbursements	2,000	2,000	1,967	33
Tax system software maintenance	15,000	15,000	15,000	-
Computer Technician's equipment, parts and repairs	900	900	135	765
<u>Total Materials</u>	<u>\$ 1,431,785</u>	<u>\$ 1,794,834</u>	<u>\$ 1,849,804</u>	<u>\$ (54,970)</u>
<u>Total County Commissioners</u>	<u>\$ 3,684,473</u>	<u>\$ 4,547,522</u>	<u>\$ 4,645,717</u>	<u>\$ (98,195)</u>
<u>Total Expenditures for all County Offices</u>	<u>\$ 11,842,895</u>	<u>\$ 12,783,707</u>	<u>\$ 12,831,786</u>	<u>\$ (48,079)</u>
<u>CHANGE IN FUND BALANCE</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (130,325)</u>	<u>\$ (130,325)</u>
<u>FUND BALANCE (GAAP), BEGINNING OF YEAR</u>			1,351,906	
<u>CURRENT YEAR RECEIVABLE AND PAYABLE ADJUSTMENTS</u>			1,045,392	
<u>FUND BALANCE (GAAP), END OF YEAR</u>			<u>\$ 2,266,973</u>	

WILLIAMSON COUNTY GOVERNMENT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - (BUDGET BASIS)
MOTOR FUEL TAX
NOVEMBER 30, 2011

	BUDGETED AMOUNTS		ACTUAL	VARIANCE WITH FINAL BUDGET FAVORABLE/ (UNFAVORABLE)
	ORIGINAL BUDGET	FINAL REVISED BUDGET		
REVENUES				
Receipts	\$ 1,087,000	\$ 1,087,000	\$ 1,257,758	\$ 170,758
TOTAL REVENUES	<u>\$ 1,087,000</u>	<u>\$ 1,087,000</u>	<u>\$ 1,257,758</u>	<u>\$ 170,758</u>
EXPENDITURES				
Disbursements	\$ 1,458,000	\$ 1,458,000	\$ 981,400	\$ 476,600
TOTAL EXPENDITURES	<u>\$ 1,458,000</u>	<u>\$ 1,458,000</u>	<u>\$ 981,400</u>	<u>\$ 476,600</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>\$ (371,000)</u>	<u>\$ (371,000)</u>	<u>\$ 276,358</u>	<u>\$ 647,358</u>
OTHER FINANCING SOURCES (USES)				
Operating transfers in	\$ -	\$ -	\$ -	\$ -
Operating transfers out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
CHANGE IN FUND BALANCE	<u>\$ (371,000)</u>	<u>\$ (371,000)</u>	<u>\$ 276,358</u>	<u>\$ 647,358</u>
FUND BALANCE (GAAP), BEGINNING OF YEAR			1,807,498	
CURRENT YEAR RECEIVABLE AND PAYABLE ADJUSTMENTS			(7,116)	
FUND BALANCE (GAAP), END OF YEAR			<u>\$ 2,076,740</u>	

WILLIAMSON COUNTY GOVERNMENT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - (BUDGET BASIS)
JAIL CONSTRUCTION FUND
NOVEMBER 30, 2011

	BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET FAVORABLE/ (UNFAVORABLE)
	ORIGINAL BUDGET	FINAL REVISED BUDGET	ACTUAL	
<u>REVENUES</u>				
Interest income	\$ 100,000	\$ 100,000	\$ 1,239	\$ (98,761)
Receipts	-	-	-	-
<u>TOTAL REVENUES</u>	<u>\$ 100,000</u>	<u>\$ 100,000</u>	<u>\$ 1,239</u>	<u>\$ (98,761)</u>
<u>EXPENDITURES</u>				
Disbursements	\$ 19,103,374	\$ 19,103,374	\$ 12,180,055	\$ 6,923,319
<u>TOTAL EXPENDITURES</u>	<u>\$ 19,103,374</u>	<u>\$ 19,103,374</u>	<u>\$ 12,180,055</u>	<u>\$ 6,923,319</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</u>	<u>\$ (19,003,374)</u>	<u>\$ (19,003,374)</u>	<u>\$ (12,178,816)</u>	<u>\$ 6,824,558</u>
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating transfers in	\$ -	\$ -	\$ -	\$ -
Operating transfers out	-	-	-	-
<u>TOTAL OTHER FINANCING SOURCES (USES)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>CHANGE IN FUND BALANCE</u>	<u>\$ (19,003,374)</u>	<u>\$ (19,003,374)</u>	<u>\$ (12,178,816)</u>	<u>\$ 6,824,558</u>
<u>FUND BALANCE (GAAP), BEGINNING OF YEAR</u>			16,582,722	
<u>CURRENT YEAR RECEIVABLE AND PAYABLE ADJUSTMENTS</u>			(545,608)	
<u>FUND BALANCE (GAAP), END OF YEAR</u>			<u>\$ 3,858,298</u>	

WILLIAMSON COUNTY GOVERNMENT
NOTES TO SCHEDULES OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCES - BUDGET AND ACTUAL - (BUDGET BASIS) MAJOR FUNDS
NOVEMBER 30, 2011

NOTE 1 EXPLANATION OF BUDGETARY BASIS OF ACCOUNTING

The County's policy is to prepare the annual operating budget on a basis that does not include encumbrances as the equivalent of expenditures. The Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds, therefore, does not include any encumbrances in accordance with accounting principles generally accepted in the United States of America for the modified accrual basis of accounting.

NOTE 2 EXPLANATION OF BUDGETARY PROCESS

The County follows these procedures in establishing the budgetary data using the following dates as targets:

- | | |
|-----------------------------|---|
| July | The County Commissioners will send a memo to each office holder requesting that he or she compile requested budget amounts for the next fiscal year. |
| August | The budget requests are due to the County Commissioners. |
| September
and
October | The County Commissioners will review the budget requests, schedule work sessions, and schedule meetings with the office holders to discuss budget requests. |
| November
1-15 | The County Commissioners will present and approve a Tentative Budget to be on display for fifteen (15) working days. |
| November
15-30 | The County Commissioners will review and address any comments or concerns raised while the Tentative Budget was on display. |
| December 1 | The County Commissioners will adopt a final budget to be effective December 1. |

For the fiscal year ended November 30, 2011, the County adopted annual budgets for the General Fund, all Special Revenue Funds, and all Fiduciary Funds.

Budget amendments must be authorized by the County Commissioners or other appropriating authority as determined by state statute. For the fiscal year ended November 30, 2011, there was a budget amendment passed by the County Commissioners.

The County Commissioners approve the annual budget for the general fund at the department level and for all other funds at the fund level. Unencumbered appropriations lapse at fiscal year-end.

OTHER SUPPLEMENTARY INFORMATION

**WILLIAMSON COUNTY GOVERNMENT
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
NOVEMBER 30, 2011**

	SPECIAL REVENUE	CAPTIAL PROJECTS	DEBT SERVICE	TOTAL NONMAJOR GOVERNMENTAL FUNDS
ASSETS				
Cash and cash equivalents	\$ 9,204,175	\$ 30,083	\$ 900,000	\$ 10,134,258
MFT allotments receivable	-	-	-	-
Document stamps inventory	65,303	-	-	65,303
Inventory	507,916	-	-	507,916
Other receivables	391,524	-	-	391,524
Due from other funds	46,296	-	-	46,296
TOTAL ASSETS	\$ 10,215,214	\$ 30,083	\$ 900,000	\$ 11,145,297
LIABILITIES AND FUND BALANCE				
LIABILITIES				
Accounts payable	\$ 51,806	\$ -	\$ -	\$ 51,806
Due to other funds	60,262	-	-	60,262
Due to others	76,154	-	-	76,154
General ledger overdraft	95,162	-	-	95,162
TOTAL LIABILITIES	\$ 283,384	\$ -	\$ -	\$ 283,384
FUND BALANCE				
Nonspendable:	\$	\$	\$	\$
Inventories	573,219	-	-	573,219
Restricted:				
Statutory purposes	8,128,794	-	-	8,128,794
Grant agreement	26,492	-	-	26,492
Revolving loan agreement	491,165	-	-	491,165
Donor request	20,191	-	-	20,191
Debt service	48,280	-	900,000	948,280
Assigned				
Public safety enhancements	6,511	-	-	6,511
Capital improvements	-	30,083	-	30,083
Other purposes	563,981	-	-	563,981
Unassigned	73,197	-	-	73,197
TOTAL FUND BALANCE	\$ 9,931,830	\$ 30,083	\$ 900,000	\$ 10,861,913
TOTAL LIABILITIES AND FUND BALANCE	\$ 10,215,214	\$ 30,083	\$ 900,000	\$ 11,145,297

WILLIAMSON COUNTY GOVERNMENT
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
NOVEMBER 30, 2011

	SPECIAL REVENUE	CAPITAL PROJECTS	DEBT SERVICE	TOTAL NONMAJOR GOVERNMENTAL FUNDS
REVENUES				
General property tax	\$ 5,125,106	\$ -	\$ -	\$ 5,125,106
Mobile home privilege tax	26,064	-	-	26,064
Payment in lieu of tax	20,417	-	-	20,417
Personal property replacement tax	59,515	-	-	59,515
Motor fuel tax allotments	496,657	-	-	496,657
Fees for services	1,816,748	-	-	1,816,748
Interest income	11,084	-	-	11,084
Federal financial assistance	913,089	23,790	-	936,879
State financial assistance	140,454	-	-	140,454
Department of Transportation	856,027	-	-	856,027
Reimbursement of expenditures	304,762	-	-	304,762
Miscellaneous receipts	156,498	16,292	-	172,790
TOTAL REVENUES	\$ 9,926,421	\$ 40,082	\$ -	\$ 9,966,503
EXPENDITURES				
General and administrative	\$ 1,912,711	\$ 4,363	\$ 2,733	\$ 1,919,807
Bond principal and interest	1,184,468	-	-	1,184,468
Judiciary and court related	387,422	-	-	387,422
Public safety	308,220	-	-	308,220
Public welfare	275,430	-	-	275,430
Transportation	3,701,427	-	-	3,701,427
Capital outlay	525,529	54,418	-	579,947
TOTAL EXPENDITURES	\$ 8,295,207	\$ 58,781	\$ 2,733	\$ 8,356,721
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ 1,631,214	\$ (18,699)	\$ (2,733)	\$ 1,609,782
OTHER FINANCING SOURCES (USES)				
Operating transfers in	\$ 1,688,950	\$ 30,000	\$ 900,000	\$ 2,618,950
Operating transfers out	(2,157,060)	-	-	(2,157,060)
TOTAL OTHER FINANCING SOURCES (USES)	\$ (468,110)	\$ 30,000	\$ 900,000	\$ 461,890
CHANGE IN FUND BALANCE	\$ 1,163,104	\$ 11,301	\$ 897,267	\$ 2,071,672
FUND BALANCE, BEGINNING OF YEAR	8,768,726	18,782	2,733	8,790,241
FUND BALANCE, END OF YEAR	\$ 9,931,830	\$ 30,083	\$ 900,000	\$ 10,861,913

WILLIAMSON COUNTY GOVERNMENT
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
NOVEMBER 30, 2011

	AUTOMATION	ASSESSMENT	COMPUTER AND PHOTO	COURTHOUSE SECURITY	TREASURER'S AUTOMATION	LAW LIBRARY
ASSETS						
Cash and cash equivalents	\$ 910,705	\$ 149,111	\$ 128,948	\$ 2,726	\$ 182,636	\$ 34,900
MFT allotments receivable	-	-	-	-	-	-
Document stamps inventory	-	-	-	-	-	-
Inventory	-	-	-	-	-	-
Other receivables	-	-	-	-	-	822
Due from other funds	5,750	4,070	3,436	11,414	-	-
TOTAL ASSETS	\$ 916,455	\$ 153,181	\$ 132,384	\$ 14,140	\$ 182,636	\$ 35,722

LIABILITIES AND FUND BALANCE

LIABILITIES						
Accounts payable	\$ 305	\$ 267	\$ 35,077	\$ -	\$ -	\$ -
Due to other funds	-	-	-	-	-	-
Due to others	-	-	-	-	-	-
General ledger overdraft	-	-	-	-	-	-
TOTAL LIABILITIES	\$ 305	\$ 267	\$ 35,077	\$ -	\$ -	\$ -

FUND BALANCE

Nonspendable:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Inventories	-	-	-	-	-	-
Restricted:						
Statutory purposes	916,150	152,914	97,307	14,140	182,636	35,722
Grant agreement	-	-	-	-	-	-
Revolving loan agreement	-	-	-	-	-	-
Donor request	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Assigned	-	-	-	-	-	-
Public safety enhancements	-	-	-	-	-	-
Other purposes	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-
TOTAL FUND BALANCE	\$ 916,150	\$ 152,914	\$ 97,307	\$ 14,140	\$ 182,636	\$ 35,722
TOTAL LIABILITIES AND FUND BALANCE	\$ 916,455	\$ 153,181	\$ 132,384	\$ 14,140	\$ 182,636	\$ 35,722

SEE ACCOMPANYING AUDITORS' REPORT AND NOTES TO BASIC FINANCIAL STATEMENTS.

WILLIAMSON COUNTY GOVERNMENT
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
NOVEMBER 30, 2011

	LIABILITY INSURANCE	WORKMEN'S COMPENSATION	UNEMPLOYMENT	DOCUMENT STORAGE	VITAL RECORDS	ECONOMIC DEVELOPMENT REVOLVING LOAN
ASSETS						
Cash and cash equivalents	\$ 459,218	\$ -	\$ 131,197	\$ 394,359	\$ 50,466	\$ 491,165
MFT allotments receivable	-	-	-	-	-	-
Document stamps inventory	-	-	-	-	-	-
Inventory	-	-	-	-	-	-
Other receivables	-	-	3,042	-	-	-
Due from other funds	-	-	-	5,710	1,344	-
TOTAL ASSETS	\$ 459,218	\$ -	\$ 134,239	\$ 400,069	\$ 51,810	\$ 491,165

LIABILITIES AND FUND BALANCE

LIABILITIES						
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ 7,712	\$ -
Due to other funds	-	-	-	-	-	-
Due to others	-	-	-	-	-	-
General ledger overdraft	-	84,896	-	-	-	-
TOTAL LIABILITIES	\$ -	\$ 84,896	\$ -	\$ -	\$ 7,712	\$ -

FUND BALANCE

Nonspendable:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Inventories	-	-	-	-	-	-
Restricted:						
Statutory purposes	459,218	(84,896)	134,239	400,069	44,098	-
Grant agreement	-	-	-	-	-	-
Revolving loan agreement	-	-	-	-	-	491,165
Donor request	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Assigned	-	-	-	-	-	-
Public safety enhancements	-	-	-	-	-	-
Other purposes	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-
TOTAL FUND BALANCE	\$ 459,218	\$ (84,896)	\$ 134,239	\$ 400,069	\$ 44,098	\$ 491,165
TOTAL LIABILITIES AND FUND BALANCE	\$ 459,218	\$ -	\$ 134,239	\$ 400,069	\$ 51,810	\$ 491,165

SEE ACCOMPANYING AUDITORS' REPORT AND NOTES TO BASIC FINANCIAL STATEMENTS.

**WILLIAMSON COUNTY GOVERNMENT
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
NOVEMBER 30, 2011**

	ASSESSOR'S MAPPING	SHERIFF'S MEDICAL COSTS	CORONER'S MORGUE	SHERIFF'S DUI EQUIPMENT	GEOGRAPHIC INFORMATION SYSTEM	HOMELAND SECURITY
ASSETS						
Cash and cash equivalents	\$ 178,459	\$ 5,768	\$ 2,945	\$ 16,209	\$ 29,983	\$ -
MFT allotments receivable	-	-	-	-	-	-
Document stamps inventory	-	-	-	-	-	-
Inventory	-	-	-	-	-	-
Other receivables	-	-	425	546	0	-
Due from other funds	11,167	440	-	-	859	-
TOTAL ASSETS	\$ 189,626	\$ 6,208	\$ 3,370	\$ 16,755	\$ 30,842	\$ -

LIABILITIES AND FUND BALANCE

LIABILITIES						
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	-	-	-	-
Due to others	-	-	-	-	1,489	-
General ledger overdraft	-	-	-	-	-	-
TOTAL LIABILITIES	\$ -	\$ -	\$ -	\$ -	\$ 1,489	\$ -

FUND BALANCE

Nonspendable:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Inventories	-	-	-	-	-	-
Restricted:						
Statutory purposes	189,626	6,208	3,370	16,755	29,353	-
Grant agreement	-	-	-	-	-	-
Revolving loan agreement	-	-	-	-	-	-
Donor request	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Assigned	-	-	-	-	-	-
Public safety enhancements	-	-	-	-	-	-
Other purposes	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-
TOTAL FUND BALANCE	\$ 189,626	\$ 6,208	\$ 3,370	\$ 16,755	\$ 29,353	\$ -
TOTAL LIABILITIES AND FUND BALANCE	\$ 189,626	\$ 6,208	\$ 3,370	\$ 16,755	\$ 30,842	\$ -

SEE ACCOMPANYING AUDITORS' REPORT AND NOTES TO BASIC FINANCIAL STATEMENTS.

**WILLIAMSON COUNTY GOVERNMENT
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
NOVEMBER 30, 2011**

	NON-RESIDENT INDEMNITY FUND	CONDEMNATION	MOBILE HOME INDEMNITY	ANIMAL CONTROL MEMORIAL	RENTAL HOUSING PROGRAM	SHERIFF'S FEES
ASSETS						
Cash and cash equivalents	\$ 319,514	\$ 43,450	\$ 28,360	\$ 6,171	\$ 18,979	\$ 68,800
MFT allotments receivable	-	-	-	-	-	-
Document stamps inventory	-	-	-	-	-	-
Inventory	-	-	-	-	-	-
Other receivables	-	-	-	-	743	-
Due from other funds	-	-	-	-	-	283
TOTAL ASSETS	\$ 319,514	\$ 43,450	\$ 28,360	\$ 6,171	\$ 19,722	\$ 69,083
LIABILITIES AND FUND BALANCE						
LIABILITIES						
Accounts payable	\$ -	\$ 3,230	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	-	-	-	-
Due to others	-	-	-	-	-	45,515
General ledger overdraft	-	-	-	-	-	-
TOTAL LIABILITIES	\$ -	\$ 3,230	\$ -	\$ -	\$ -	\$ 45,515
FUND BALANCE						
Nonspendable:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Inventories	-	-	-	-	-	-
Restricted:						
Statutory purposes	319,514	40,220	28,360	-	19,722	-
Grant agreement	-	-	-	-	-	-
Revolving loan agreement	-	-	-	-	-	-
Donor request	-	-	-	6,171	-	-
Debt service	-	-	-	-	-	-
Assigned	-	-	-	-	-	-
Public safety enhancements	-	-	-	-	-	-
Other purposes	-	-	-	-	-	-
Unassigned	-	-	-	-	-	23,568
TOTAL FUND BALANCE	\$ 319,514	\$ 40,220	\$ 28,360	\$ 6,171	\$ 19,722	\$ 23,568
TOTAL LIABILITIES AND FUND BALANCE	\$ 319,514	\$ 43,450	\$ 28,360	\$ 6,171	\$ 19,722	\$ 69,083

SEE ACCOMPANYING AUDITORS' REPORT AND NOTES TO BASIC FINANCIAL STATEMENTS.

**WILLIAMSON COUNTY GOVERNMENT
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
NOVEMBER 30, 2011**

	COUNTY CLERK	COUNTY HIGHWAY GENERAL	UNIT MOTOR FUEL TAX	UNIT ROAD AND BRIDGE	UNIT SPECIAL BRIDGE	TOWNSHIP BRIDGE
ASSETS						
Cash and cash equivalents	\$ 100,491	\$ 913,622	\$ 454,800	\$ 792,650	\$ 1,003,819	\$ 35,358
MFT allotments receivable	-	-	-	-	-	-
Document stamps inventory	65,303	-	-	-	-	-
Inventory	-	-	-	505,939	-	-
Other receivables	9,400	84	-	333,091	-	-
Due from other funds	-	-	-	-	-	-
TOTAL ASSETS	\$ 175,194	\$ 913,706	\$ 454,800	\$ 1,631,680	\$ 1,003,819	\$ 35,358
LIABILITIES AND FUND BALANCE						
LIABILITIES						
Accounts payable	\$ -	\$ -	\$ -	\$ 4,113	\$ -	\$ -
Due to other funds	60,262	-	-	-	-	-
Due to others	-	-	28,965	-	-	-
General ledger overdraft	-	-	-	-	-	-
TOTAL LIABILITIES	\$ 60,262	\$ -	\$ 28,965	\$ 4,113	\$ -	\$ -
FUND BALANCE						
Nonspendable:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Inventories	65,303	-	-	505,939	-	-
Restricted:						
Statutory purposes	-	913,706	425,835	1,121,628	1,003,819	35,358
Grant agreement	-	-	-	-	-	-
Revolving loan agreement	-	-	-	-	-	-
Donor request	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Assigned	-	-	-	-	-	-
Public safety enhancements	-	-	-	-	-	-
Other purposes	-	-	-	-	-	-
Unassigned	49,629	-	-	-	-	-
TOTAL FUND BALANCE	\$ 114,932	\$ 913,706	\$ 425,835	\$ 1,627,567	\$ 1,003,819	\$ 35,358
TOTAL LIABILITIES AND FUND BALANCE	\$ 175,194	\$ 913,706	\$ 454,800	\$ 1,631,680	\$ 1,003,819	\$ 35,358

SEE ACCOMPANYING AUDITORS' REPORT AND NOTES TO BASIC FINANCIAL STATEMENTS.

**WILLIAMSON COUNTY GOVERNMENT
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
NOVEMBER 30, 2011**

	FEDERAL AID MATCHING	GRAVEL ROAD TAX	GENERAL ASSISTANCE	ANIMAL CONTROL	COUNTY DRUG FORFEITURE	SHERIFF'S DRUG FORFEITURE
ASSETS						
Cash and cash equivalents	\$ 619,133	\$ 807,744	\$ 36,948	\$ 68,185	\$ 21,211	\$ 17,915
MFT allotments receivable	-	-	-	-	-	-
Document stamps inventory	-	-	-	-	-	-
Inventory	-	-	-	-	-	-
Other receivables	-	-	-	10,449	1,710	-
Due from other funds	-	-	-	-	-	-
TOTAL ASSETS	\$ 619,133	\$ 807,744	\$ 36,948	\$ 78,634	\$ 22,921	\$ 17,915
LIABILITIES AND FUND BALANCE						
LIABILITIES						
Accounts payable	\$ -	\$ -	\$ 862	\$ -	\$ -	\$ -
Due to other funds	-	-	-	-	-	-
Due to others	-	-	-	-	-	-
General ledger overdraft	-	-	-	-	-	-
TOTAL LIABILITIES	\$ -	\$ -	\$ 862	\$ -	\$ -	\$ -
FUND BALANCE						
Nonspendable:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Inventories	-	-	-	-	-	-
Restricted:						
Statutory purposes	619,133	807,744	36,086	78,634	22,921	17,915
Grant agreement	-	-	-	-	-	-
Revolving loan agreement	-	-	-	-	-	-
Donor request	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Assigned	-	-	-	-	-	-
Public safety enhancements	-	-	-	-	-	-
Other purposes	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-
TOTAL FUND BALANCE	\$ 619,133	\$ 807,744	\$ 36,086	\$ 78,634	\$ 22,921	\$ 17,915
TOTAL LIABILITIES AND FUND BALANCE	\$ 619,133	\$ 807,744	\$ 36,948	\$ 78,634	\$ 22,921	\$ 17,915

SEE ACCOMPANYING AUDITORS' REPORT AND NOTES TO BASIC FINANCIAL STATEMENTS.

WILLIAMSON COUNTY GOVERNMENT
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
NOVEMBER 30, 2011

	TRAFFIC SAFETY DAY	STATE'S ATTORNEY FEDERAL DRUG	EMA	VICTIMS OF CRIME	SHERIFF'S DONATION	SHERIFF'S AUXILIARY
ASSETS						
Cash and cash equivalents	\$ 831	\$ 3,905	\$ 3,401	\$ -	\$ 13,730	\$ 2,939
MFT allotments receivable	-	-	-	-	-	-
Document stamps inventory	-	-	-	-	-	-
Inventory	-	-	1,977	-	-	-
Other receivables	-	-	-	26,202	290	-
Due from other funds	-	-	-	-	-	-
TOTAL ASSETS	\$ 831	\$ 3,905	\$ 5,378	\$ 26,202	\$ 14,020	\$ 2,939
LIABILITIES AND FUND BALANCE						
LIABILITIES						
Accounts payable	\$ -	\$ -	240	\$ -	\$ -	\$ -
Due to other funds	-	-	-	-	-	-
Due to others	-	-	-	-	-	-
General ledger overdraft	-	-	-	4,420	-	-
TOTAL LIABILITIES	\$ -	\$ -	\$ 240	\$ 4,420	\$ -	\$ -
FUND BALANCE						
Nonspendable:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Inventories	-	-	1,977	-	-	-
Restricted:						
Statutory purposes	-	3,905	-	-	-	-
Grant agreement	-	-	-	21,782	-	-
Revolving loan agreement	-	-	-	-	-	-
Donor request	-	-	-	-	14,020	-
Debt service	-	-	-	-	-	-
Assigned						
Public safety enhancements	831	-	3,161	-	-	2,939
Other purposes	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-
TOTAL FUND BALANCE	\$ 831	\$ 3,905	\$ 5,138	\$ 21,782	\$ 14,020	\$ 2,939
TOTAL LIABILITIES AND FUND BALANCE	\$ 831	\$ 3,905	\$ 5,378	\$ 26,202	\$ 14,020	\$ 2,939

SEE ACCOMPANYING AUDITORS' REPORT AND NOTES TO BASIC FINANCIAL STATEMENTS.

WILLIAMSON COUNTY GOVERNMENT
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
NOVEMBER 30, 2011

	INJURY PREVENTION GRANT	CHIEF JUDGE'S TRUST	CIRCUIT CLERK OPERATION ADD-ON	POLICE VEHICLE TRUST	COPS METHAMPHETAMINE GRANT	GRANT CLEARING
ASSETS						
Cash and cash equivalents	\$ -	\$ 1,206	\$ 27,192	\$ 1,719	\$ 1,683	\$ 782
MFT allotments receivable	-	-	-	-	-	-
Document stamps inventory	-	-	-	-	-	-
Inventory	-	-	-	-	-	-
Other receivables	-	-	-	-	-	-
Due from other funds	-	-	536	280	-	-
TOTAL ASSETS	\$ -	\$ 1,206	\$ 27,728	\$ 1,999	\$ 1,683	\$ 782

LIABILITIES AND FUND BALANCE

LIABILITIES						
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	-	-	-	-
Due to others	-	-	-	-	-	-
General ledger overdraft	-	-	-	-	-	-
TOTAL LIABILITIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

FUND BALANCE

Nonspendable:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Inventories	-	-	-	-	-	-
Restricted:						
Statutory purposes	-	-	27,728	1,999	-	-
Grant agreement	-	-	-	-	1,683	782
Revolving loan agreement	-	-	-	-	-	-
Donor request	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Assigned	-	-	-	-	-	-
Public safety enhancements	-	1,206	-	-	-	-
Other purposes	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-
TOTAL FUND BALANCE	\$ -	\$ 1,206	\$ 27,728	\$ 1,999	\$ 1,683	\$ 782
TOTAL LIABILITIES AND FUND BALANCE	\$ -	\$ 1,206	\$ 27,728	\$ 1,999	\$ 1,683	\$ 782

SEE ACCOMPANYING AUDITORS' REPORT AND NOTES TO BASIC FINANCIAL STATEMENTS.

WILLIAMSON COUNTY GOVERNMENT
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
NOVEMBER 30, 2011

	MARRIED FAMILY DOMESTIC VIOLENCE	RECYCLING GRANT	SELF-INSURANCE BOND	IEMA TCIP GRANT	CORONER'S CREMATION	MARS GRANT
ASSETS						
Cash and cash equivalents	\$ -	\$ 1,784	\$ 48,280	\$ -	\$ 6,258	\$ -
MFT allotments receivable	-	-	-	-	-	-
Document stamps inventory	-	-	-	-	-	-
Inventory	-	-	-	-	-	-
Other receivables	-	-	-	4,142	1,400	-
Due from other funds	185	-	-	-	-	-
TOTAL ASSETS	\$ 185	\$ 1,784	\$ 48,280	\$ 4,142	\$ 7,658	\$ -
LIABILITIES AND FUND BALANCE						
LIABILITIES						
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	-	-	-	-
Due to others	185	-	-	-	-	-
General ledger overdraft	-	-	-	4,220	-	-
TOTAL LIABILITIES	\$ 185	\$ -	\$ -	\$ 4,220	\$ -	\$ -
FUND BALANCE						
Nonspendable:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Inventories	-	-	-	-	-	-
Restricted:						
Statutory purposes	-	-	-	-	7,658	-
Grant agreement	-	1,784	-	(78)	-	-
Revolving loan agreement	-	-	-	-	-	-
Donor request	-	-	-	-	-	-
Debt service	-	-	48,280	-	-	-
Assigned	-	-	-	-	-	-
Public safety enhancements	-	-	-	-	-	-
Other purposes	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-
TOTAL FUND BALANCE	\$ -	\$ 1,784	\$ 48,280	\$ (78)	\$ 7,658	\$ -
TOTAL LIABILITIES AND FUND BALANCE	\$ 185	\$ 1,784	\$ 48,280	\$ 4,142	\$ 7,658	\$ -

SEE ACCOMPANYING AUDITORS' REPORT AND NOTES TO BASIC FINANCIAL STATEMENTS.

**WILLIAMSON COUNTY GOVERNMENT
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
NOVEMBER 30, 2011**

	WILLIAMSON COUNTY HIGHWAY BOND	GENERAL FUND RESERVE	EMA EXERCISE	HOMEBUYER	TOTAL NONMAJOR SPECIAL REVENUE FUNDS
\$	22,715	\$ 541,266	-	\$ 539	\$ 9,204,175
	-	-	-	-	-
	-	-	-	-	65,303
	-	-	-	-	507,916
	-	-	-	-	391,524
	-	-	-	-	46,296
	-	-	-	-	-
\$	22,715	\$ 541,266	-	\$ 539	\$ 10,215,214

ASSETS

Cash and cash equivalents
MFT allotments receivable
Document stamps inventory
Inventory
Other receivables
Due from other funds

TOTAL ASSETS

LIABILITIES AND FUND BALANCE

LIABILITIES

Accounts payable
Due to other funds
Due to others
General ledger overdraft

TOTAL LIABILITIES

FUND BALANCE

Nonspendable:
Inventories
Restricted:
Statutory purposes
Grant agreement
Revolving loan agreement
Donor request
Debt service
Assigned
Public safety enhancements
Other purposes
Unassigned

TOTAL FUND BALANCE

TOTAL LIABILITIES AND FUND BALANCE

\$	-	\$	-	\$	-	\$	51,806
	-	-	-	-	-	-	60,262
	-	-	-	-	-	-	76,154
	-	-	1,626	-	-	-	95,162
\$	-	\$	\$ 1,626	\$	-	\$	283,384
\$	-	\$	-	\$	-	\$	573,219
	-	-	-	-	-	-	8,128,794
	-	-	-	539	-	-	26,492
	-	-	-	-	-	-	491,165
	-	-	-	-	-	-	20,191
	-	-	-	-	-	-	48,280
	-	-	(1,626)	-	-	-	6,511
	22,715	541,266	-	-	-	-	563,981
	-	-	-	-	-	-	73,197
\$	22,715	\$ 541,266	\$ (1,626)	\$ 539	\$	\$	9,931,830
\$	22,715	\$ 541,266	\$	\$ 539	\$	\$	10,215,214

WILLIAMSON COUNTY GOVERNMENT
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
NOVEMBER 30, 2011

	AUTOMATION	ASSESSMENT	COMPUTER AND PHOTO	COURTHOUSE SECURITY	TREASURER'S AUTOMATION	LAW LIBRARY
REVENUES						
General property tax	\$ -	\$ -	-	-	\$ -	-
Mobile home privilege tax	-	-	-	-	-	-
Payment in lieu of tax	-	-	-	-	-	-
Personal property replacement tax	-	-	-	-	-	-
Motor fuel tax allotments	-	-	-	-	-	-
Fees for services	71,129	51,982	-	146,519	24,597	11,214
Interest income	1,526	-	269	-	17	-
Federal financial assistance	-	-	35,001	-	-	-
State financial assistance	-	-	-	-	-	-
Department of Transportation	-	-	-	-	-	-
Reimbursement of expenditures	-	-	16,950	-	6,241	-
Miscellaneous receipts	-	-	-	-	-	-
TOTAL REVENUES	\$ 72,655	\$ 51,982	\$ 52,220	\$ 146,519	\$ 30,855	\$ 11,214
EXPENDITURES						
General and administrative	\$ -	\$ -	\$ 96,794	\$ -	\$ 31,504	\$ -
Bond principal and interest	-	-	-	-	-	-
Judiciary and court related	24,343	52,612	-	181,461	-	16,786
Public safety	-	-	-	-	-	-
Public welfare	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Capital outlay	-	30,223	5,755	-	-	-
TOTAL EXPENDITURES	\$ 24,343	\$ 82,835	\$ 102,549	\$ 181,461	\$ 31,504	\$ 16,786
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ 48,312	\$ (30,853)	\$ (50,329)	\$ (34,942)	\$ (649)	\$ (5,572)
OTHER FINANCING SOURCES (USES)						
Operating transfers in	\$ -	\$ -	\$ 43,744	\$ -	\$ -	\$ -
Operating transfers out	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ 43,744	\$ -	\$ -	\$ -
CHANGE IN FUND BALANCE	\$ 48,312	\$ (30,853)	\$ (6,585)	\$ (34,942)	\$ (649)	\$ (5,572)
FUND BALANCE, BEGINNING OF YEAR	867,838	183,767	103,892	49,082	183,285	41,294
FUND BALANCE, END OF YEAR	\$ 916,150	\$ 152,914	\$ 97,307	\$ 14,140	\$ 182,636	\$ 35,722

SEE ACCOMPANYING AUDITORS' REPORT AND NOTES TO BASIC FINANCIAL STATEMENTS.

WILLIAMSON COUNTY GOVERNMENT
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
NOVEMBER 30, 2011

	LIABILITY INSURANCE	WORKMEN'S COMPENSATION	UNEMPLOYMENT	DOCUMENT STORAGE	VITAL RECORDS	ECONOMIC DEVELOPMENT REVOLVING LOAN
REVENUES						
General property tax	\$ 1,011,068	\$ 197,995	\$ 14,189	\$ -	\$ -	\$ -
Mobile home privilege tax	5,573	28	5	-	-	-
Payment in lieu of tax	4,321	22	4	-	-	-
Personal property replacement tax	-	-	-	-	-	-
Motor fuel tax allotments	-	-	-	-	-	-
Fees for services	-	-	-	72,511	-	-
Interest income	-	-	-	-	60	669
Federal financial assistance	-	-	-	-	-	-
State financial assistance	-	-	-	-	-	-
Department of Transportation	-	-	-	-	-	-
Reimbursement of expenditures	-	-	49,402	-	-	-
Miscellaneous receipts	-	-	-	-	-	1,810
TOTAL REVENUES	\$ 1,020,962	\$ 198,045	\$ 63,600	\$ 72,511	\$ 60	\$ 2,479
EXPENDITURES						
General and administrative	\$ 448,901	\$ 163,019	\$ 41,367	\$ -	\$ 8,937	\$ 1,809
Bond principal and interest	-	-	-	-	-	-
Judiciary and court related	-	-	-	59,242	-	-
Public safety	-	-	-	-	-	-
Public welfare	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
TOTAL EXPENDITURES	\$ 448,901	\$ 163,019	\$ 41,367	\$ 59,242	\$ 8,937	\$ 1,809
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ 572,061	\$ 35,026	\$ 22,233	\$ 13,269	\$ (8,877)	\$ 670
OTHER FINANCING SOURCES (USES)						
Operating transfers in	\$ -	\$ -	\$ -	\$ -	\$ 21,113	\$ -
Operating transfers out	(75,246)	(10,000)	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ (75,246)	\$ (10,000)	\$ -	\$ -	\$ 21,113	\$ -
CHANGE IN FUND BALANCE	\$ 496,815	\$ 25,026	\$ 22,233	\$ 13,269	\$ 12,236	\$ 670
FUND BALANCE, BEGINNING OF YEAR	(37,597)	(109,922)	112,006	386,800	31,862	490,495
FUND BALANCE, END OF YEAR	\$ 459,218	\$ (84,896)	\$ 134,239	\$ 400,069	\$ 44,098	\$ 491,165

SEE ACCOMPANYING AUDITORS' REPORT AND NOTES TO BASIC FINANCIAL STATEMENTS.

WILLIAMSON COUNTY GOVERNMENT
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
NOVEMBER 30, 2011

	ASSESSOR'S MAPPING	SHERIFF'S MEDICAL COSTS	CORONER'S MORGUE	SHERIFF'S DUI EQUIPMENT	GEOGRAPHIC INFORMATION SYSTEM	HOMELAND SECURITY
REVENUES						
General property tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Mobile home privilege tax	-	-	-	-	-	-
Payment in lieu of tax	-	-	-	-	-	-
Personal property replacement tax	-	-	-	-	-	-
Motor fuel tax allotments	-	-	1,975	6,053	-	-
Fees for services	10,562	4,944	-	-	-	-
Interest income	213	-	-	-	33	-
Federal financial assistance	-	-	-	-	-	-
State financial assistance	-	-	-	-	-	-
Department of Transportation	-	-	-	-	-	-
Reimbursement of expenditures	-	-	-	-	-	-
Miscellaneous receipts	-	-	-	-	-	-
TOTAL REVENUES	\$ 10,775	\$ 4,944	\$ 1,975	\$ 6,053	\$ 33	\$ -
EXPENDITURES						
General and administrative	\$ 109,837	\$ -	\$ -	\$ -	\$ -	\$ -
Bond principal and interest	-	-	-	-	-	-
Judiciary and court related	-	-	-	12,989	-	1,911
Public safety	-	-	-	-	-	-
Public welfare	-	-	3,269	-	-	-
Transportation	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
TOTAL EXPENDITURES	\$ 109,837	\$ -	\$ 3,269	\$ 12,989	\$ -	\$ 1,911
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ (99,062)	\$ 4,944	\$ (1,294)	\$ (6,936)	\$ 33	\$ (1,911)
OTHER FINANCING SOURCES (USES)						
Operating transfers in	\$ 142,168	\$ -	\$ -	\$ -	\$ 10,936	\$ -
Operating transfers out	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ 142,168	\$ -	\$ -	\$ -	\$ 10,936	\$ -
CHANGE IN FUND BALANCE	\$ 43,106	\$ 4,944	\$ (1,294)	\$ (6,936)	\$ 10,969	\$ (1,911)
FUND BALANCE, BEGINNING OF YEAR	146,520	1,264	4,664	23,691	18,384	1,911
FUND BALANCE, END OF YEAR	\$ 189,626	\$ 6,208	\$ 3,370	\$ 16,755	\$ 29,353	\$ -

SEE ACCOMPANYING AUDITORS' REPORT AND NOTES TO BASIC FINANCIAL STATEMENTS.

WILLIAMSON COUNTY GOVERNMENT
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
NOVEMBER 30, 2011

	NON-RESIDENT INDEMNITY FUND	CONDEMNATION	MOBILE HOME INDEMNITY	ANIMAL CONTROL MEMORIAL	RENTAL HOUSING PROGRAM	SHERIFF'S FEES
REVENUES						
General property tax	\$ -	\$ -	\$ -	-	\$ -	-
Mobile home privilege tax	-	-	-	-	-	-
Payment in lieu of tax	-	-	-	-	-	-
Personal property replacement tax	-	-	-	-	-	-
Motor fuel tax allotments	-	-	-	-	-	-
Fees for services	37,280	-	2,160	-	-	304,781
Interest income	-	-	-	-	23	11
Federal financial assistance	-	-	-	-	-	51,085
State financial assistance	-	-	-	-	-	11,590
Department of Transportation	-	619,850	-	-	-	-
Reimbursement of expenditures	-	-	-	-	-	73,522
Miscellaneous receipts	-	-	-	515	-	-
TOTAL REVENUES	\$ 37,280	\$ 619,850	\$ 2,160	\$ 515	\$ 23	\$ 440,989
EXPENDITURES						
General and administrative	\$ 1,112	\$ 595,750	\$ -	-	\$ -	-
Bond principal and interest	-	-	-	-	-	-
Judiciary and court related	-	-	-	-	-	-
Public safety	-	-	-	984	-	50,624
Public welfare	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
TOTAL EXPENDITURES	\$ 1,112	\$ 595,750	\$ -	\$ 984	\$ -	\$ 50,624
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ 36,168	\$ 24,100	\$ 2,160	\$ (469)	\$ 23	\$ 390,365
OTHER FINANCING SOURCES (USES)						
Operating transfers in	\$ -	\$ -	\$ -	-	\$ 4,732	\$ -
Operating transfers out	(95,000)	-	-	-	-	(379,215)
TOTAL OTHER FINANCING SOURCES (USES)	\$ (95,000)	\$ -	\$ -	\$ -	\$ 4,732	\$ (379,215)
CHANGE IN FUND BALANCE	\$ (58,832)	\$ 24,100	\$ 2,160	\$ (469)	\$ 4,755	\$ 11,150
FUND BALANCE, BEGINNING OF YEAR	378,346	16,120	26,200	6,640	14,967	12,418
FUND BALANCE, END OF YEAR	\$ 319,514	\$ 40,220	\$ 28,360	\$ 6,171	\$ 19,722	\$ 23,568

SEE ACCOMPANYING AUDITORS' REPORT AND NOTES TO BASIC FINANCIAL STATEMENTS.

WILLIAMSON COUNTY GOVERNMENT
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
NOVEMBER 30, 2011

	COUNTY CLERK	COUNTY HIGHWAY GENERAL	UNIT MOTOR FUEL TAX	UNIT ROAD AND BRIDGE	UNIT SPECIAL BRIDGE	TOWNSHIP BRIDGE
REVENUES						
General property tax	\$ -	\$ 715,223	\$ -	\$ 588,974	\$ 398,708	\$ -
Mobile home privilege tax	-	3,747	-	3,100	2,182	-
Payment in lieu of tax	-	2,977	-	2,434	1,734	-
Personal property replacement tax	-	-	-	59,515	-	-
Motor fuel tax allotments	-	-	496,657	-	-	-
Fees for services	951,821	-	-	-	-	-
Interest income	83	1,162	575	1,267	1,590	271
Federal financial assistance	-	-	-	397,585	-	-
State financial assistance	-	-	117,162	-	-	-
Department of Transportation	-	-	138,704	-	-	97,473
Reimbursement of expenditures	-	-	-	136,184	16,259	-
Miscellaneous receipts	-	-	-	-	120	-
TOTAL REVENUES	\$ 951,904	\$ 723,109	\$ 753,098	\$ 1,189,059	\$ 420,593	\$ 97,744
EXPENDITURES						
General and administrative	\$ 129,041	\$ -	\$ -	\$ -	\$ -	\$ -
Bond principal and interest	-	-	-	-	-	-
Judiciary and court related	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Public welfare	-	-	-	-	-	-
Transportation	-	806,780	465,459	723,050	646,971	117,133
Capital outlay	-	4,422	-	485,129	-	-
TOTAL EXPENDITURES	\$ 129,041	\$ 811,202	\$ 465,459	\$ 1,208,179	\$ 646,971	\$ 117,133
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ 822,863	\$ (88,093)	\$ 287,639	\$ (19,120)	\$ (226,378)	\$ (19,389)
OTHER FINANCING SOURCES (USES)						
Operating transfers in	\$ -	\$ 110,541	\$ 149,289	\$ 200,180	\$ 152,344	\$ 20,235
Operating transfers out	(810,358)	(6,000)	(256,044)	(14,885)	(20,414)	(9,623)
TOTAL OTHER FINANCING SOURCES (USES)	\$ (810,358)	\$ 104,541	\$ (106,755)	\$ 185,295	\$ 131,930	\$ 10,612
CHANGE IN FUND BALANCE	\$ 12,505	\$ 16,448	\$ 180,884	\$ 166,175	\$ (94,448)	\$ (8,777)
FUND BALANCE, BEGINNING OF YEAR	102,427	897,258	244,951	1,461,392	1,098,267	44,135
FUND BALANCE, END OF YEAR	\$ 114,932	\$ 913,706	\$ 425,835	\$ 1,627,567	\$ 1,003,819	\$ 35,358

SEE ACCOMPANYING AUDITORS' REPORT AND NOTES TO BASIC FINANCIAL STATEMENTS.

WILLIAMSON COUNTY GOVERNMENT
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
NOVEMBER 30, 2011

	FEDERAL AID MATCHING	GRAVEL ROAD TAX	GENERAL ASSISTANCE	ANIMAL CONTROL	COUNTY DRUG FORFEITURE	SHERIFF'S DRUG FORFEITURE
REVENUES						
General property tax	\$ 203,360	\$ 388,505	\$ -	-	\$ -	-
Mobile home privilege tax	1,112	2,075	-	-	-	-
Payment in lieu of tax	884	1,649	-	-	-	-
Personal property replacement tax	-	-	-	-	-	-
Motor fuel tax allotments	-	-	-	-	-	-
Fees for services	-	-	-	88,004	6,635	78
Interest income	1,369	1,044	135	-	19	-
Federal financial assistance	-	-	15,371	-	-	-
State financial assistance	-	-	8,357	-	-	-
Department of Transportation	-	-	-	-	-	-
Reimbursement of expenditures	-	-	6,204	-	-	-
Miscellaneous receipts	-	384	0	-	-	2,651
TOTAL REVENUES	\$ 206,725	\$ 393,657	\$ 30,067	\$ 88,004	\$ 6,654	\$ 2,729
EXPENDITURES						
General and administrative	\$ -	\$ -	\$ -	-	\$ -	-
Bond principal and interest	-	-	-	-	-	-
Judiciary and court related	-	-	-	-	-	-
Public safety	-	-	-	110,555	970	27,262
Public welfare	-	-	190,201	-	-	-
Transportation	392,208	474,628	-	-	-	-
Capital outlay	-	-	-	-	-	-
TOTAL EXPENDITURES	\$ 392,208	\$ 474,628	\$ 190,201	\$ 110,555	\$ 970	\$ 27,262
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ (185,483)	\$ (80,971)	\$ (160,134)	\$ (22,551)	\$ 5,684	\$ (24,533)
OTHER FINANCING SOURCES (USES)						
Operating transfers in	\$ 188,823	\$ 7,800	\$ 93,329	\$ -	\$ -	\$ -
Operating transfers out	(275)	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ 188,548	\$ 7,800	\$ 93,329	\$ -	\$ -	\$ -
CHANGE IN FUND BALANCE	\$ 3,065	\$ (73,171)	\$ (66,805)	\$ (22,551)	\$ 5,684	\$ (24,533)
FUND BALANCE, BEGINNING OF YEAR	616,068	880,915	102,891	101,185	17,237	42,448
FUND BALANCE, END OF YEAR	\$ 619,133	\$ 807,744	\$ 36,086	\$ 78,634	\$ 22,921	\$ 17,915

SEE ACCOMPANYING AUDITORS' REPORT AND NOTES TO BASIC FINANCIAL STATEMENTS.

WILLIAMSON COUNTY GOVERNMENT
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
NOVEMBER 30, 2011

	TRAFFIC SAFETY DAY	STATES ATTORNEY FEDERAL DRUG	EMA	VICTIMS OF CRIME	SHERIFF'S DONATION	SHERIFF'S AUXILIARY
REVENUES						
General property tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Mobile home privilege tax	-	-	-	-	-	-
Payment in lieu of tax	-	-	-	-	-	-
Personal property replacement tax	-	-	-	-	-	-
Motor fuel tax allotments	-	-	-	-	-	-
Fees for services	-	-	-	-	-	-
Interest income	-	-	-	-	-	-
Federal financial assistance	-	-	-	57,909	-	-
State financial assistance	-	-	-	-	-	-
Department of Transportation	-	-	-	-	-	-
Reimbursement of expenditures	-	-	-	-	-	-
Miscellaneous receipts	12,150	-	-	-	42,430	2,300
TOTAL REVENUES	<u>\$ 12,150</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 57,909</u>	<u>\$ 42,430</u>	<u>\$ 2,300</u>
EXPENDITURES						
General and administrative	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Bond principal and interest	-	-	-	-	-	-
Judiciary and court related	-	-	-	52,978	-	-
Public safety	12,182	-	-	-	40,696	2,942
Public welfare	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
TOTAL EXPENDITURES	<u>\$ 12,182</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 52,978</u>	<u>\$ 40,696</u>	<u>\$ 2,942</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>\$ (32)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,931</u>	<u>\$ 1,734</u>	<u>\$ (642)</u>
OTHER FINANCING SOURCES (USES)						
Operating transfers in	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating transfers out	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
CHANGE IN FUND BALANCE	<u>\$ (32)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,931</u>	<u>\$ 1,734</u>	<u>\$ (642)</u>
FUND BALANCE, BEGINNING OF YEAR	<u>863</u>	<u>3,905</u>	<u>5,138</u>	<u>16,851</u>	<u>12,286</u>	<u>3,581</u>
FUND BALANCE, END OF YEAR	<u>\$ 831</u>	<u>\$ 3,905</u>	<u>\$ 5,138</u>	<u>\$ 21,782</u>	<u>\$ 14,020</u>	<u>\$ 2,939</u>

SEE ACCOMPANYING AUDITORS' REPORT AND NOTES TO BASIC FINANCIAL STATEMENTS.

WILLIAMSON COUNTY GOVERNMENT
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
NOVEMBER 30, 2011

	INJURY PREVENTION GRANT	CHIEF JUDGE'S TRUST	CIRCUIT CLERK OPERATION ADD-ON	POLICE VEHICLE TRUST	COPS METHAMPHETAMINE GRANT	GRANT CLEARING
REVENUES						
General property tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Mobile home privilege tax	-	-	-	-	-	-
Payment in lieu of tax	-	-	-	-	-	-
Personal property replacement tax	-	-	-	-	-	-
Motor fuel tax allotments	-	-	-	3,045	-	-
Fees for services	-	-	5,993	-	-	-
Interest income	-	-	-	-	-	-
Federal financial assistance	-	-	-	-	53,022	-
State financial assistance	-	-	-	-	-	-
Department of Transportation	-	-	-	-	-	-
Reimbursement of expenditures	-	-	-	-	-	-
Miscellaneous receipts	-	856	-	-	-	782
TOTAL REVENUES	\$ -	\$ 856	\$ 5,993	\$ 3,045	\$ 53,022	\$ 782
EXPENDITURES						
General and administrative	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Bond principal and interest	-	-	-	-	-	-
Judiciary and court related	-	-	-	-	-	-
Public safety	-	-	-	17,945	29,160	-
Public welfare	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ 17,945	\$ 29,160	\$ -
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ -	\$ 856	\$ 5,993	\$ (14,900)	\$ 23,862	\$ 782
OTHER FINANCING SOURCES (USES)						
Operating transfers in	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating transfers out	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CHANGE IN FUND BALANCE	\$ -	\$ 856	\$ 5,993	\$ (14,900)	\$ 23,862	\$ 782
FUND BALANCE, BEGINNING OF YEAR	-	350	21,735	16,899	(22,179)	-
FUND BALANCE, END OF YEAR	\$ -	\$ 1,206	\$ 27,728	\$ 1,999	\$ 1,683	\$ 782

SEE ACCOMPANYING AUDITORS' REPORT AND NOTES TO BASIC FINANCIAL STATEMENTS.

WILLIAMSON COUNTY GOVERNMENT
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
NOVEMBER 30, 2011

	MARRIED FAMILY DOMESTIC VIOLENCE	RECYCLING GRANT	SELF-INSURANCE BOND	HEMA TCIP GRANT	CORONER'S CREMATION	MARS GRANT
REVENUES						
General property tax	\$ -	\$ -	\$ 1,607,084	-	\$ -	-
Mobile home privilege tax	-	-	8,242	-	-	-
Payment in lieu of tax	-	-	6,392	-	-	-
Personal property replacement tax	-	-	-	-	-	-
Motor fuel tax allotments	-	-	-	-	15,465	-
Fees for services	-	-	-	-	-	-
Interest income	-	-	664	-	-	-
Federal financial assistance	-	-	-	24,699	-	79,510
State financial assistance	-	3,345	-	-	-	-
Department of Transportation	-	-	-	-	-	-
Reimbursement of expenditures	-	-	-	-	-	-
Miscellaneous receipts	-	-	-	-	-	-
TOTAL REVENUES	\$ -	\$ 3,345	\$ 1,622,382	\$ 24,699	\$ 15,465	\$ 79,510
EXPENDITURES						
General and administrative	\$ -	\$ 4,222	\$ 47,737	\$ 21,287	\$ 11,400	\$ -
Bond principal and interest	-	-	1,184,468	-	-	-
Judiciary and court related	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Public welfare	2,450	-	-	-	-	79,510
Transportation	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
TOTAL EXPENDITURES	\$ 2,450	\$ 4,222	\$ 1,232,205	\$ 21,287	\$ 11,400	\$ 79,510
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ (2,450)	\$ (877)	\$ 390,177	\$ 3,412	\$ 4,065	\$ -
OTHER FINANCING SOURCES (USES)						
Operating transfers in	\$ 2,450	\$ -	\$ -	\$ -	\$ -	\$ -
Operating transfers out	-	-	(480,000)	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ 2,450	\$ -	\$ (480,000)	\$ -	\$ -	\$ -
CHANGE IN FUND BALANCE	\$ -	\$ (877)	\$ (89,823)	\$ 3,412	\$ 4,065	\$ -
FUND BALANCE, BEGINNING OF YEAR	-	2,661	138,103	(3,490)	3,593	-
FUND BALANCE, END OF YEAR	\$ -	\$ 1,784	\$ 48,280	\$ (78)	\$ 7,658	\$ -

SEE ACCOMPANYING AUDITORS' REPORT AND NOTES TO BASIC FINANCIAL STATEMENTS.

WILLIAMSON COUNTY GOVERNMENT
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
NOVEMBER 30, 2011

	WILLIAMSON COUNTY HIGHWAY BOND	GENERAL FUND RESERVE	EMA EXERCISE	HOMEBUYER	TOTAL NONMAJOR SPECIAL REVENUE FUNDS
REVENUES					
General property tax	\$ -	\$ -	\$ -	-	\$ 5,125,106
Mobile home privilege tax	-	-	-	-	26,064
Payment in lieu of tax	-	-	-	-	20,417
Personal property replacement tax	-	-	-	-	59,515
Motor fuel tax allotments	-	-	-	-	496,657
Fees for services	-	-	-	-	1,816,748
Interest income	84	-	-	-	11,084
Federal financial assistance	-	-	-	198,907	913,089
State financial assistance	-	-	-	-	140,454
Department of Transportation	-	-	-	-	856,027
Reimbursement of expenditures	-	-	-	-	304,762
Miscellaneous receipts	92,500	-	-	-	156,498
TOTAL REVENUES	<u>\$ 92,584</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 198,907</u>	<u>\$ 9,926,421</u>
EXPENDITURES					
General and administrative	\$ -	\$ -	\$ 1,626	\$ 198,368	\$ 1,912,711
Bond principal and interest	-	-	-	-	1,184,468
Judiciary and court related	-	-	-	-	387,422
Public safety	-	-	-	-	308,220
Public welfare	-	-	-	-	275,430
Transportation	75,198	-	-	-	3,701,427
Capital outlay	-	-	-	-	525,529
TOTAL EXPENDITURES	<u>\$ 75,198</u>	<u>\$ -</u>	<u>\$ 1,626</u>	<u>\$ 198,368</u>	<u>\$ 8,295,207</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>\$ 17,386</u>	<u>\$ -</u>	<u>\$ (1,626)</u>	<u>\$ 539</u>	<u>\$ 1,631,214</u>
OTHER FINANCING SOURCES (USES)					
Operating transfers in	\$ -	\$ 541,266	\$ -	\$ -	\$ 1,688,950
Operating transfers out	-	-	-	-	(2,157,060)
TOTAL OTHER FINANCING SOURCES (USES)	<u>\$ -</u>	<u>\$ 541,266</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (468,110)</u>
CHANGE IN FUND BALANCE	<u>\$ 17,386</u>	<u>\$ 541,266</u>	<u>\$ (1,626)</u>	<u>\$ 539</u>	<u>\$ 1,163,104</u>
FUND BALANCE, BEGINNING OF YEAR	5,329	-	-	-	8,768,726
FUND BALANCE, END OF YEAR	<u>\$ 22,715</u>	<u>\$ 541,266</u>	<u>\$ (1,626)</u>	<u>\$ 539</u>	<u>\$ 9,931,830</u>

SEE ACCOMPANYING AUDITORS' REPORT AND NOTES TO BASIC FINANCIAL STATEMENTS.

WILLIAMSON COUNTY GOVERNMENT
COMBINING BALANCE SHEET
NONMAJOR CAPITAL PROJECTS FUNDS
NOVEMBER 30, 2011

	CAPITAL IMPROVEMENT TRUST	CAPITAL PROJECTS	TOTAL NONMAJOR CAPITAL PROJECT FUNDS
<u>ASSETS</u>			
Cash and cash equivalents	\$ 15,099	\$ 14,984	\$ 30,083
Due from other funds	-	-	-
<u>TOTAL ASSETS</u>	<u>\$ 15,099</u>	<u>\$ 14,984</u>	<u>\$ 30,083</u>
<u>LIABILITIES AND FUND BALANCE</u>			
<u>LIABILITIES</u>			
Accounts payable	\$ -	\$ -	\$ -
Due to other funds	-	-	-
Due to others	-	-	-
<u>TOTAL LIABILITIES</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>FUND BALANCE</u>			
Assigned	\$	\$	\$
Capital improvements	15,099	14,984	30,083
<u>TOTAL FUND BALANCE</u>	<u>\$ 15,099</u>	<u>\$ 14,984</u>	<u>\$ 30,083</u>
<u>TOTAL LIABILITIES AND FUND BALANCE</u>	<u>\$ 15,099</u>	<u>\$ 14,984</u>	<u>\$ 30,083</u>

WILLIAMSON COUNTY GOVERNMENT
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR CAPITAL PROJECTS FUNDS
NOVEMBER 30, 2011

	CAPITAL IMPROVEMENT TRUST	CAPITAL PROJECTS	TOTAL NONMAJOR CAPITAL PROJECT FUNDS
<u>REVENUES</u>			
Miscellaneous receipts	\$ 16,292	\$ -	\$ 16,292
Federal financial assistance	23,790	-	23,790
<u>TOTAL REVENUES</u>	<u>\$ 40,082</u>	<u>\$ -</u>	<u>\$ 40,082</u>
<u>EXPENDITURES</u>			
General and administrative	\$ 4,363	\$ -	\$ 4,363
Capital outlay	54,418	-	54,418
<u>TOTAL EXPENDITURES</u>	<u>\$ 58,781</u>	<u>\$ -</u>	<u>\$ 58,781</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</u>	<u>\$ (18,699)</u>	<u>\$ -</u>	<u>\$ (18,699)</u>
<u>OTHER FINANCING SOURCES (USES)</u>			
Operating transfers in	\$ 30,000	\$ -	\$ 30,000
Operating transfers out	-	-	-
<u>TOTAL OTHER FINANCING SOURCES (USES)</u>	<u>\$ 30,000</u>	<u>\$ -</u>	<u>\$ 30,000</u>
<u>CHANGE IN FUND BALANCE</u>	<u>\$ 11,301</u>	<u>\$ -</u>	<u>\$ 11,301</u>
<u>FUND BALANCE, BEGINNING OF YEAR</u>	<u>3,798</u>	<u>14,984</u>	<u>18,782</u>
<u>FUND BALANCE, END OF YEAR</u>	<u>\$ 15,099</u>	<u>\$ 14,984</u>	<u>\$ 30,083</u>

WILLIAMSON COUNTY GOVERNMENT
COMBINING BALANCE SHEET
NONMAJOR DEBT SERVICE FUNDS
NOVEMBER 30, 2011

	<u>DEBT SERVICE</u>	<u>TOTAL NONMAJOR DEBT SERVICE FUNDS</u>
<u>ASSETS</u>		
Cash and cash equivalents	\$ 900,000	\$ 900,000
Due from other funds	-	-
<u>TOTAL ASSETS</u>	<u>\$ 900,000</u>	<u>\$ 900,000</u>
<u>LIABILITIES AND FUND BALANCE</u>		
<u>LIABILITIES</u>		
Due to others	\$ -	\$ -
<u>TOTAL LIABILITIES</u>	<u>\$ -</u>	<u>\$ -</u>
<u>FUND BALANCE</u>		
Restricted:		
Debt service	\$ 900,000	\$ 900,000
<u>TOTAL FUND BALANCE</u>	<u>\$ 900,000</u>	<u>\$ 900,000</u>
<u>TOTAL LIABILITIES AND FUND BALANCE</u>	<u>\$ 900,000</u>	<u>\$ 900,000</u>

SEE ACCOMPANYING AUDITORS' REPORT AND NOTES TO BASIC FINANCIAL STATEMENTS.

WILLIAMSON COUNTY GOVERNMENT
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR DEBT SERVICE FUNDS
NOVEMBER 30, 2011

	DEBT SERVICE	TOTAL NONMAJOR DEBT SERVICE FUNDS
<u>REVENUES</u>		
General property tax	\$ -	\$ -
Mobile home privilege tax	-	-
Payment in lieu of tax	-	-
Interest income	-	-
<u>TOTAL REVENUES</u>	<u>\$ -</u>	<u>\$ -</u>
<u>EXPENDITURES</u>		
General and administrative	\$ 2,733	\$ 2,733
Bond principal and interest	-	-
Capital outlay	-	-
<u>TOTAL EXPENDITURES</u>	<u>\$ 2,733</u>	<u>\$ 2,733</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</u>	<u>\$ (2,733)</u>	<u>\$ (2,733)</u>
<u>OTHER FINANCING SOURCES (USES)</u>		
Operating transfers in	\$ 900,000	\$ 900,000
Operating transfers out	-	-
<u>TOTAL OTHER FINANCING SOURCES (USES)</u>	<u>\$ 900,000</u>	<u>\$ 900,000</u>
<u>CHANGE IN FUND BALANCE</u>	<u>\$ 897,267</u>	<u>\$ 897,267</u>
<u>FUND BALANCE, BEGINNING OF YEAR</u>	<u>2,733</u>	<u>2,733</u>
<u>FUND BALANCE, END OF YEAR</u>	<u>\$ 900,000</u>	<u>\$ 900,000</u>

SEE ACCOMPANYING AUDITORS' REPORT AND NOTES TO BASIC FINANCIAL STATEMENTS.

WILLIAMSON COUNTY GOVERNMENT
COMBINING STATEMENT OF NET ASSETS - TRUST FUNDS
NOVEMBER 30, 2011

	STATE SHARE RENTAL HOUSING	INHERITANCE TAX	TAX COLLECTOR TRUST	COUNTY CLERK REAL ESTATE TAX REDEMPTION	CHILD ADVOCACY TAX COLLECTION TRUST	BED TAX TRUST
ASSETS						
Cash and cash equivalents	\$ -	\$ -	\$ 792,973	\$ 217,151	\$ -	\$ 17,959
Other receivables	-	-	63,359,880	-	-	40,038
Due from other funds	6,984	-	-	-	-	-
TOTAL ASSETS	<u>\$ 6,984</u>	<u>\$ -</u>	<u>\$ 64,152,853</u>	<u>\$ 217,151</u>	<u>\$ -</u>	<u>\$ 57,997</u>
LIABILITIES AND NET ASSETS						
LIABILITIES						
Tax available for distribution	\$ -	\$ -	\$ 449,977	\$ -	\$ -	\$ -
Overpayments	-	-	495,563	-	-	-
Due to other funds	-	-	-	-	-	-
Agency funds due others	5,655	-	375	217,151	-	10,192
Deferred charges	-	-	63,206,938	-	-	-
TOTAL LIABILITIES	<u>\$ 5,655</u>	<u>\$ -</u>	<u>\$ 64,152,853</u>	<u>\$ 217,151</u>	<u>\$ -</u>	<u>\$ 10,192</u>
NET ASSETS						
Restricted for trust purposes	\$ 1,329	\$ -	\$ -	\$ -	\$ -	\$ 47,805
TOTAL NET ASSETS	<u>\$ 1,329</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 47,805</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 6,984</u>	<u>\$ -</u>	<u>\$ 64,152,853</u>	<u>\$ 217,151</u>	<u>\$ -</u>	<u>\$ 57,997</u>

SEE ACCOMPANYING AUDITORS' REPORT AND NOTES TO BASIC FINANCIAL STATEMENTS.

WILLIAMSON COUNTY GOVERNMENT
COMBINING STATEMENT OF NET ASSETS - TRUST FUNDS
NOVEMBER 30, 2011

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	BI-COUNTY TAX COLLECTION TRUST	MENTAL HEALTH TAX COLLECTION TRUST	MOBILE HOME TAX REDEMPTION	PUBLIC BUILDING COMMISSION TAX COLLECTION TRUST	UNCLAIMED BAIL BOND	SENIOR CITIZENS TAX COLLECTION TRUST
ASSETS						
Cash and cash equivalents	\$ -	\$ 2,242	\$ 2,433	\$ -	\$ 1,377	\$ -
Other receivables	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-
TOTAL ASSETS	\$ -	\$ 2,242	\$ 2,433	\$ -	\$ 1,377	\$ -
LIABILITIES AND NET ASSETS						
LIABILITIES						
Tax available for distribution	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Overpayments	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-
Agency funds due others	-	-	2,256	-	1,377	-
Deferred charges	-	-	-	-	-	-
TOTAL LIABILITIES	\$ -	\$ -	\$ 2,256	\$ -	\$ 1,377	\$ -
NET ASSETS						
Restricted for trust purposes	\$ -	\$ 2,242	\$ 177	\$ -	\$ -	\$ -
TOTAL NET ASSETS	\$ -	\$ 2,242	\$ 177	\$ -	\$ -	\$ -
TOTAL LIABILITIES AND NET ASSETS	\$ -	\$ 2,242	\$ 2,433	\$ -	\$ 1,377	\$ -

SEE ACCOMPANYING AUDITORS' REPORT AND NOTES TO BASIC FINANCIAL STATEMENTS.

WILLIAMSON COUNTY GOVERNMENT
COMBINING STATEMENT OF NET ASSETS - TRUST FUNDS
NOVEMBER 30, 2011

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	UNIVERSITY OF ILLINOIS COOPERATIVE EXTENSION TAX COLLECTION TRUST	LIQUOR LICENSE & FINGERPRINTING	DISPUTE RESOLUTION	CIRCUIT CLERK FEES TRUST	TOTAL AGENCY FUNDS
ASSETS					
Cash and cash equivalents	\$ -	\$ -	\$ 1,432	\$ 1,653,484	\$ 2,689,051
Other receivables	-	-	-	6,880	63,406,798
Due from other funds	-	79	279	69	7,411
TOTAL ASSETS	\$ -	\$ 79	\$ 1,711	\$ 1,660,433	\$ 66,103,260
LIABILITIES AND NET ASSETS					
LIABILITIES					
Tax available for distribution	\$ -	\$ -	\$ -	\$ -	\$ 449,977
Overpayments	-	-	-	-	495,563
Due to other funds	-	-	-	135,714	135,714
Agency funds due others	-	-	-	1,267,768	1,504,774
Deferred charges	-	-	-	-	63,206,938
TOTAL LIABILITIES	\$ -	\$ -	\$ -	\$ 1,403,482	\$ 65,792,966
NET ASSETS					
Restricted for trust purposes	\$ -	\$ 79	\$ 1,711	\$ 256,951	\$ 310,294
TOTAL NET ASSETS	\$ -	\$ 79	\$ 1,711	\$ 256,951	\$ 310,294
TOTAL LIABILITIES AND NET ASSETS	\$ -	\$ 79	\$ 1,711	\$ 1,660,433	\$ 66,103,260

SEE ACCOMPANYING AUDITORS' REPORT AND NOTES TO BASIC FINANCIAL STATEMENTS.

WILLIAMSON COUNTY GOVERNMENT
COMBINING STATEMENT OF CHANGES IN NET ASSETS - TRUST FUNDS
NOVEMBER 30, 2011

	STATE SHARE RENTAL HOUSING	INHERITANCE TAX	TAX COLLECTOR TRUST	COUNTY CLERK REAL ESTATE TAX REDEMPTION	CHILD ADVOCACY TAX COLLECTION TRUST	BED TAX TRUST
ADDITIONS						
General property tax	\$ -	\$ -	\$ -	\$ -	\$ 17,480	\$ -
Mobile home privilege tax	-	-	-	-	96	-
Payment in lieu of tax	-	-	-	-	76	-
Fees for services	-	-	-	-	-	-
Interest income	-	-	-	-	-	-
Occupancy tax	-	-	-	-	-	-
Inheritance tax	-	-	-	-	-	611,989
Miscellaneous receipts	-	-	-	-	-	-
Tax redemptions	-	-	-	-	-	-
Federal financial assistance	-	-	-	-	-	-
State financial assistance	-	-	-	-	-	-
TOTAL ADDITIONS	\$ -	\$ -	\$ -	\$ -	\$ 17,652	\$ 611,989
DEDUCTIONS						
General and administrative	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 550,538
Judiciary and court related	-	-	-	-	-	-
Public health	-	-	-	-	-	-
Public welfare	-	-	-	-	-	-
TOTAL DEDUCTIONS	\$ 87,976	\$ -	\$ -	\$ -	\$ 17,652	\$ 550,538
CHANGE IN NET ASSETS	\$ (87,976)	\$ -	\$ -	\$ -	\$ -	\$ 61,451
OTHER FINANCING SOURCES (USES)						
Operating transfers in	\$ 86,868	\$ -	\$ -	\$ -	\$ -	\$ -
Operating transfers out	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ 86,868	\$ -	\$ -	\$ -	\$ -	\$ -
CHANGE IN NET ASSETS AFTER TRANSFERS	\$ (1,108)	\$ -	\$ -	\$ -	\$ -	\$ 61,451
NET ASSETS, BEGINNING OF YEAR	2,437	-	-	-	-	(13,646)
NET ASSETS, END OF YEAR	\$ 1,329	\$ -	\$ -	\$ -	\$ -	\$ 47,805

SEE ACCOMPANYING AUDITORS' REPORT AND NOTES TO BASIC FINANCIAL STATEMENTS.

WILLIAMSON COUNTY GOVERNMENT
COMBINING STATEMENT OF CHANGES IN NET ASSETS - TRUST FUNDS
NOVEMBER 30, 2011

	BI-COUNTY TAX COLLECTION TRUST	MENTAL HEALTH TAX COLLECTION TRUST	MOBILE HOME TAX REDEMPTION	PUBLIC BUILDING COMMISSION TAX COLLECTION TRUST	UNCLAIMED BAIL BOND	SENIOR CITIZENS TAX COLLECTION TRUST
<u>ADDITIONS</u>						
General property tax	\$ 335,533	\$ 304,412	\$ -	\$ 1,610,579	\$ -	\$ 78,389
Mobile home privilege tax	1,822	1,668	-	7,123	-	448
Payment in lieu of tax	1,448	1,326	-	5,660	-	356
Fees for services	-	-	6,620	-	-	-
Interest income	-	-	9	-	-	-
Occupancy tax	-	-	-	-	-	-
Inheritance tax	-	-	-	-	-	-
Miscellaneous receipts	-	-	-	-	-	-
Tax redemptions	-	-	63,853	-	-	-
Federal financial assistance	-	-	-	-	-	-
State financial assistance	-	-	-	-	-	-
<u>TOTAL ADDITIONS</u>	<u>\$ 338,803</u>	<u>\$ 307,406</u>	<u>\$ 70,482</u>	<u>\$ 1,623,362</u>	<u>\$ -</u>	<u>\$ 79,193</u>
<u>DEDUCTIONS</u>						
General and administrative	\$ -	\$ -	\$ 70,517	\$ 1,623,362	\$ -	\$ -
Judiciary and court related	-	-	-	-	-	-
Public health	338,803	305,164	-	-	-	-
Public welfare	-	-	-	-	-	79,193
<u>TOTAL DEDUCTIONS</u>	<u>\$ 338,803</u>	<u>\$ 305,164</u>	<u>\$ 70,517</u>	<u>\$ 1,623,362</u>	<u>\$ -</u>	<u>\$ 79,193</u>
<u>CHANGE IN NET ASSETS</u>	<u>\$ -</u>	<u>\$ 2,242</u>	<u>\$ (35)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>OTHER FINANCING SOURCES (USES)</u>						
Operating transfers in	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating transfers out	-	-	-	-	-	-
<u>TOTAL OTHER FINANCING SOURCES (USES)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>CHANGE IN NET ASSETS AFTER TRANSFERS</u>	<u>\$ -</u>	<u>\$ 2,242</u>	<u>\$ (35)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>NET ASSETS, BEGINNING OF YEAR</u>	<u>-</u>	<u>-</u>	<u>212</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>NET ASSETS, END OF YEAR</u>	<u>\$ -</u>	<u>\$ 2,242</u>	<u>\$ 177</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

SEE ACCOMPANYING AUDITORS' REPORT AND NOTES TO BASIC FINANCIAL STATEMENTS.

WILLIAMSON COUNTY GOVERNMENT
COMBINING STATEMENT OF CHANGES IN NET ASSETS - TRUST FUNDS
NOVEMBER 30, 2011

	UNIVERSITY OF ILLINOIS	COOPERATIVE EXTENSION TAX COLLECTION TRUST	LIQUOR LICENSE & FINGERPRINTING	DISPUTE RESOLUTION	CIRCUIT CLERK FEES TRUST	TOTAL AGENCY FUNDS
ADDITIONS						
General property tax	\$ 108,725	\$ -	\$ -	\$ -	\$ -	\$ 2,455,118
Mobile home privilege tax	596	-	-	-	-	11,753
Payment in lieu of tax	474	-	-	-	-	9,340
Fees for services	-	-	-	4,229	1,355,743	1,366,592
Interest income	-	-	-	-	4,913	4,922
Occupancy tax	-	-	-	-	-	611,989
Inheritance tax	-	-	-	-	-	-
Miscellaneous receipts	-	-	-	-	-	-
Tax redemptions	-	-	-	-	17,101	17,101
Federal financial assistance	-	-	-	-	-	63,853
State financial assistance	-	-	-	-	-	-
TOTAL ADDITIONS	\$ 109,795	\$ -	\$ -	\$ 4,229	\$ 1,377,757	\$ 4,540,668
DEDUCTIONS						
General and administrative	\$ -	\$ 1,334	\$ 5,952	\$ -	\$ -	\$ 2,251,703
Judiciary and court related	-	-	-	-	25,165	25,165
Public health	-	-	-	-	-	643,967
Public welfare	109,795	-	-	-	-	294,616
TOTAL DEDUCTIONS	\$ 109,795	\$ 1,334	\$ 5,952	\$ -	\$ 25,165	\$ 3,215,451
CHANGE IN NET ASSETS	\$ -	\$ (1,334)	\$ (1,723)	\$ -	\$ 1,352,592	\$ 1,325,217
OTHER FINANCING SOURCES (USES)						
Operating transfers in	\$ -	\$ 1,413	\$ -	\$ -	\$ -	\$ 88,281
Operating transfers out	-	-	-	-	(1,342,058)	(1,342,058)
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ 1,413	\$ -	\$ -	\$ (1,342,058)	\$ (1,253,777)
CHANGE IN NET ASSETS AFTER TRANSFERS	\$ -	\$ 79	\$ (1,723)	\$ -	\$ 10,534	\$ 71,440
NET ASSETS, BEGINNING OF YEAR	-	-	3,434	-	246,417	238,854
NET ASSETS, END OF YEAR	\$ -	\$ 79	\$ 1,711	\$ -	\$ 256,951	\$ 310,294

SEE ACCOMPANYING AUDITORS' REPORT AND NOTES TO BASIC FINANCIAL STATEMENTS.

WILLIAMSON COUNTY GOVERNMENT
ASSESSED VALUATIONS, TAX RATES, TAX EXTENSIONS AND COLLECTIONS
FOR THE TAX LEVY YEARS ENDED NOVEMBER 30, 2011, 2010, AND 2009

	2010 Levy Payable 2011	2009 Levy Payable 2010	2008 Levy Payable 2009
ASSESSED VALUATIONS	\$ 907,345,394	\$ 890,874,876	\$ 866,934,540
TAX RATES PER \$100			
County General Fund	0.47640	0.42827	0.25693
Public Health Fund (Bi-County)	0.03839	0.03946	0.03975
Municipal Retirement Fund	0.15685	0.15562	0.16118
Mental Health Fund	0.03483	0.03612	0.03638
Public Building Commission Fund	0.18419	0.15423	0.13542
County Highway General Fund	0.07818	0.08113	0.09131
Unit Special Bridge Fund	0.02276	0.02362	0.04561
Highway Special Bridge Fund	0.02276	0.02362	0.04525
Unit Road and Bridge Fund	0.08158	0.08465	0.14932
Federal Aid Matching Fund	0.02320	0.02408	0.04525
Gravel Road Tax Fund	0.04329	0.04493	0.04525
University of Illinois Cooperative Extension Fund	0.01244	0.01291	0.01300
Child Advocacy Center Fund	0.00200	0.00208	0.00210
Senior Citizens Fund	0.00897	0.00969	0.00977
Self-Insurance Bond Fund	0.18384	0.17419	0.17903
ICRMT Self-Insurance	0.12095	0.11767	0.00000
Liability Insurance Fund	0.00010	0.00010	0.02894
Workmen's Compensation Fund	0.02163	0.00060	0.00065
Unemployment Insurance Fund	0.00162	0.00010	0.00330
TOTAL TAX RATES	1.51398	1.41307	1.28844
TAX EXTENSIONS			
County General Fund	\$ 4,175,563	\$ 3,815,350	\$ 2,227,415
Public Health Fund (Bi-County)	336,482	351,540	344,605
Municipal Retirement Fund	1,374,763	1,386,379	1,397,325
Mental Health Fund	305,279	321,784	315,391
Public Building Commission Fund	1,614,393	1,373,996	1,174,003
County Highway General Fund	685,234	722,767	791,598
Unit Special Bridge Fund	199,487	210,425	395,409
Highway Special Bridge Fund	199,487	210,425	392,288
Unit Road and Bridge Fund (Less 30% municipal share)	715,034	754,126	906,155
Federal Aid Matching Fund	203,344	214,523	392,288
Gravel Road Tax Fund	379,429	400,270	392,288
University of Illinois Cooperative Extension Fund	109,034	115,012	112,701
Child Advocacy Center Fund	17,530	18,530	18,206
Senior Citizens Fund	78,620	86,326	84,700
Self-Insurance Bond Fund	1,611,325	1,511,815	1,552,073
ICRMT Self-Insurance	160,100	1,048,292	-
Liability Insurance Fund	876	891	250,891
Workmen's Compensation Fund	189,583	5,345	5,635
Unemployment Insurance Fund	14,199	891	28,609
TOTAL TAX EXTENSIONS	\$ 12,369,762	\$ 12,548,687	\$ 10,781,580
TAX COLLECTIONS			
County General Fund	\$ 4,164,580	\$ 3,796,717	\$ 2,212,652
Public Health Fund (Bi-County)	335,496	349,701	342,209
Municipal Retirement Fund	1,370,850	1,379,072	1,385,946
Mental Health Fund	304,378	320,101	313,193
Public Building Commission Fund	1,610,401	1,366,967	1,165,733
County Highway General Fund	685,213	720,742	787,788
Unit Special Bridge Fund	199,487	209,554	393,508
Highway Special Bridge Fund	199,379	209,685	390,317
Unit Road and Bridge Fund (less 30% municipal share)	491,989	515,645	883,806
Highway Gravel and Rock	378,309	398,167	389,545
Federal Aid Matching Fund	203,337	213,778	390,409
University of Illinois Cooperative Extension Fund	108,713	114,410	111,906
Child Advocacy Center Fund	17,478	18,433	18,077
Senior Citizens Fund	78,381	85,874	84,103
Self-Insurance Bond Fund	1,606,906	1,543,647	1,540,870
ICRMT Self-Insurance	158,136	1,043,732	-
Liability Insurance Fund	874	658	249,503
Workmen's Compensation Fund	189,468	5,317	5,595
Unemployment Insurance Fund	14,189	861	28,406
TOTAL TAX COLLECTIONS	\$ 12,117,564	\$ 12,293,061	\$ 10,693,566
PERCENTAGE OF COLLECTIONS	97.9612%	97.9629%	99.1837%

(Sources: Williamson County Tax Collector and Williamson County Clerk's 2010/2011 Rate Book)

WILLIAMSON COUNTY GOVERNMENT
LEGAL DEBT MARGIN
NOVEMBER 30, 2011

*Assessed Valuation (Calendar Year 2010 Payable 2011)	\$ 907,345,394
**Limitation on Indebtedness Per Chapter 50, Section 405/1 Illinois Compiled Statutes Expressed as a Percentage	<u>2.875%</u>

<u>LEGAL DEBT LIMITATION</u>	\$ 26,086,180
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Less: Qualified Bonded Indebtedness - November 30, 2011	<u>(25,260,000)</u>
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<u>LEGAL DEBT MARGIN</u>	<u>\$ 826,180</u>
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***(Source: Williamson County Tax Rate Book)**

**** (Source: Illinois Compiled Statutes)**

WILLIAMSON COUNTY GOVERNMENT
LISTING OF INDIVIDUAL FUNDS - TYPE AND PRIMARY FUNCTION -
GOVERNMENTAL MAJOR FUNDS
NOVEMBER 30, 2011

<u>Fund</u>	<u>Type of Fund</u>	<u>Primary Function(s) of Fund</u>
General	Major Fund	Receipt of local property taxes, fees, salary reimbursements and state payments for the County's share of various taxes, etc. Also, disbursement of these funds for all general County expenditures, except those specifically associated with other funds.
Motor Fuel Tax	Major Fund	Accumulation of state motor fuel tax allotments to be disbursed for specific approved projects.
Jail Construction Fund	Major Fund	Accumulation of receipts from the General Fund for future purchases of various types of equipment or property.

WILLIAMSON COUNTY GOVERNMENT
LISTING OF INDIVIDUAL FUNDS – TYPE AND PRIMARY FUNCTION -
GOVERNMENTAL NONMAJOR SPECIAL REVENUE FUNDS
NOVEMBER 30, 2011

<u>Fund</u>	<u>Type of Fund</u>	<u>Primary Function(s) of Fund</u>
Animal Control	Special Revenue	Receipt of animal control fees and related disbursements.
Animal Control Memorial	Special Revenue	Receipt of animal control donations and related disbursements.
Assessment	Special Revenue	Accumulation of fees from the Circuit Clerk to be used for future court related disbursements.
Assessor's Mapping	Special Revenue	Accumulation of fees from the Circuit Clerk to defray the cost of implementing and maintaining the County's Geographic Information System.
Automation	Special Revenue	Accumulation of receipts from the Circuit Clerk for future purchase of computer hardware and software or other automation equipment for the court system.
Chief Judge's Trust	Special Revenue	Accumulation of receipts from the 1 st Circuit counties for the expenses of the chief judge's office.
Circuit Clerk Operation Add-on	Special Revenue	Accumulation of receipts from the Circuit Clerk's office to offset administrative expenses.
Computer and Photo	Special Revenue	Accumulation of receipts from the County Clerk for future statutorily approved purchases.
Condemnation	Special Revenue	Accounting for proceeds of condemnation actions and disbursement to proper recipients.
Cops Methamphetamine Grant	Special Revenue	Receipt and disbursement of grant funds for the specified grant purpose.
Coroner's Cremation	Special Revenue	Receipt and disbursement of cremation fees.
Coroner's Morgue	Special Revenue	Receipt of donations and disbursement of funds for building and maintaining the Coroner's morgue.

SEE ACCOMPANYING AUDITORS' REPORT AND NOTES TO BASIC FINANCIAL STATEMENTS.

WILLIAMSON COUNTY GOVERNMENT
LISTING OF INDIVIDUAL FUNDS – TYPE AND PRIMARY FUNCTION -
GOVERNMENTAL NONMAJOR SPECIAL REVENUE FUNDS
NOVEMBER 30, 2011

<u>Fund</u>	<u>Type of Fund</u>	<u>Primary Function(s) of Fund</u>
County Clerk	Special Revenue	Receipt of various filing and recording fees and subsequent transfer of these fees to the other funds.
County Drug Forfeiture	Special Revenue	Receipt of forfeited drug monies and disbursement for drug use prevention expenses.
County Highway General	Special Revenue	Receipt and disbursement of property taxes and funds for County Highway General Fund expenditures.
Courthouse Security	Special Revenue	Accumulation of receipts from the Circuit Clerk for courthouse security expenditures.
Document Storage	Special Revenue	Receipt of filing fees for all court cases filed with Circuit Clerk and disbursements for maintenance of storage system.
Economic Development Revolving Loan	Special Revenue	Receipt of loan payments from local businesses; accumulation of these receipts for future loans to be made.
EMA	Special Revenue	Receipt and subsequent disbursement of grant funds for the stated grant purpose.
EMA Exercise	Special Revenue	Receipt and subsequent disbursement of grant funds for the stated grant purpose.
Federal Aid Matching	Special Revenue	Receipt and disbursement of property taxes and local funds for specific federal aid projects.
General Assistance	Special Revenue	Receipt and disbursement of local funds for assistance to individuals.
General Fund Reserve Fund	Special Revenue	Receipt of stabilization funds to be utilized upon a 2/3 majority vote for cash flow emergencies and stabilization of resources.
Geographic Information System	Special Revenue	Receipt and subsequent disbursement of geographic information system fees from the County Clerk.
Grant Clearing	Special Revenue	Receipt and disbursement of grant fund for the specified grant purpose.
Gravel Road Tax	Special Revenue	Receipt and disbursement of property taxes and local funds for specific road projects.

SEE ACCOMPANYING AUDITORS' REPORT AND NOTES TO BASIC FINANCIAL STATEMENTS.

WILLIAMSON COUNTY GOVERNMENT
LISTING OF INDIVIDUAL FUNDS – TYPE AND PRIMARY FUNCTION -
GOVERNMENTAL NONMAJOR SPECIAL REVENUE FUNDS
NOVEMBER 30, 2011

<u>Fund</u>	<u>Type of Fund</u>	<u>Primary Function(s) of Fund</u>
Homebuyer	Special Revenue	Receipt and disbursement of grant fund for the specified grant purpose
Homeland Security	Special Revenue	Receipt and subsequent disbursement of grant funds for the specified grant purpose.
IEMA TCIP Grant	Special Revenue	Receipt and subsequent disbursement of grant funds for the specified grant purpose.
Injury Prevention Grant	Special Revenue	Receipt and subsequent disbursement of grant funds for the specified grant purpose.
Kentucky Data Link	Special Revenue	Receipt of cash bond for highway projects.
Law Library	Special Revenue	Receipt of fees charged by the Circuit Clerk for subsequent disbursement of law library expenditures.
Liability Insurance	Special Revenue	Receipt of property taxes and subsequent disbursement for liability insurance premiums.
Married Family Domestic Violence	Special Revenue	Receipt of various filing and recording fees and subsequent transfer of these fees to the other funds.
MARS Grant	Special Revenue	Receipt and subsequent disbursement of grant funds for the specified grant purpose.
Mobile Home Indemnity	Special Revenue	Accumulation of fees from tax sales which are to be used to offset future liabilities relating to sales in error.
Non-resident/Indemnity Fund	Special Revenue	Receipt of unclaimed funds which are turned over to the rightful owners (if found) or to the State after statutory period elapses. Also accumulates fees from tax sales which are to be used to offset future liabilities relating to sales in error.
Police Vehicle Trust	Special Revenue	Accumulation of receipts from the Circuit Clerk's office to purchase squad cars.
Recycling Grant	Special Revenue	Receipt and disbursement of grant funds to purchase recycling equipment.
Rental Housing Program	Special Revenue	Receipt and disbursement of rental housing fees charged by the County Clerk to record qualified documents.

SEE ACCOMPANYING AUDITORS' REPORT AND NOTES TO BASIC FINANCIAL STATEMENTS.

WILLIAMSON COUNTY GOVERNMENT
LISTING OF INDIVIDUAL FUNDS – TYPE AND PRIMARY FUNCTION -
GOVERNMENTAL NONMAJOR SPECIAL REVENUE FUNDS
NOVEMBER 30, 2011

<u>Fund</u>	<u>Type of Fund</u>	<u>Primary Function(s) of Fund</u>
Revolving Loan	Special Revenue	Receipt of loan payments from local businesses; accumulation of these receipts for future loans to be made.
Self-Insurance Bond	Special Revenue	Accumulation of receipts for the purpose of paying bond principal repayments, bond interest, and premiums.
Sheriff's Fees	Special Revenue	Accumulation of fees and fines; subsequently transferred to the General Fund.
Sheriff's Auxiliary	Special Revenue	Receipt and subsequent disbursement of auxiliary receipts.
Sheriff's Donation	Special Revenue	Receipt and disbursement of donations for the purpose of fulfilling donor specific requests.
Sheriff's Drug Forfeiture	Special Revenue	Receipt of forfeited drug monies and disbursement for drug use prevention expenses.
Sheriff's DUI Equipment	Special Revenue	Accumulation of fees from the Circuit Clerk to be used for future Sheriff DUI equipment purchases.
Sheriff's Medical Costs	Special Revenue	Receipt and subsequent disbursement of fees collected by the Circuit Clerk for inmate medical expenses.
State's Attorney Federal Drug	Special Revenue	Receipt and subsequent disbursement of federal funds received from drug forfeiture cases.
Township Bridge	Special Revenue	Expenditure of state funds for repair and construction of bridges.
Traffic Safety Day	Special Revenue	Receipts from donations by local businesses and sales from program merchandise and subsequent disbursements for education of traffic safety.
Treasurer's Automation	Special Revenue	Accumulation of receipts from tax sales for future purchase of automation equipment and expenses for the Treasurer's Office.

SEE ACCOMPANYING AUDITORS' REPORT AND NOTES TO BASIC FINANCIAL STATEMENTS.

WILLIAMSON COUNTY GOVERNMENT
LISTING OF INDIVIDUAL FUNDS – TYPE AND PRIMARY FUNCTION -
GOVERNMENTAL NONMAJOR SPECIAL REVENUE FUNDS
NOVEMBER 30, 2011

<u>Fund</u>	<u>Type of Fund</u>	<u>Primary Function(s) of Fund</u>
Unemployment	Special Revenue	Receipt of property taxes and reimbursements for subsequent disbursement for unemployment insurance payments.
Unit Motor Fuel Tax	Special Revenue	Accumulation of state motor fuel tax allotments to be disbursed for specific approved projects.
Unit Road and Bridge	Special Revenue	Receipt of property taxes and other funds for the purpose of County road and bridge construction and/or repair.
Unit Special Bridge	Special Revenue	Receipt of property taxes and other funds for the purpose of County bridge construction and repair.
Victims of Crime	Special Revenue	Receipt and disbursement of grant funds for the purpose of protecting victim rights.
Vital Records	Special Revenue	Receipt and subsequent disbursement of fees from the County Clerk for the reproduction and recording of birth and death records.
Williamson County Highway Bond	Special Revenue	Receipt of cash bond for highway projects.
Workmen's Compensation	Special Revenue	Receipt of property taxes and reimbursements for subsequent disbursement for workmen's compensation related expenses.

WILLIAMSON COUNTY GOVERNMENT
LISTING OF INDIVIDUAL FUNDS – TYPE AND PRIMARY FUNCTION -
GOVERNMENTAL NONMAJOR CAPITAL PROJECTS FUNDS
NOVEMBER 30, 2011

<u>Fund</u>	<u>Type of Fund</u>	<u>Primary Function(s) of Fund</u>
Capital Improvement Trust	Capital Project	Accumulation of receipts from the General Fund for future purchases of various types of equipment or property.
Capital Projects Fund	Capital Project	Accumulation of receipts from the General Fund for future purchases of various types of equipment or property.

WILLIAMSON COUNTY GOVERNMENT
LISTING OF INDIVIDUAL FUNDS – TYPE AND PRIMARY FUNCTION -
GOVERNMENTAL NONMAJOR DEBT SERVICE FUNDS
NOVEMBER 30, 2011

<u>Fund</u>	<u>Type of Fund</u>	<u>Primary Function(s) of Fund</u>
Debt Service	Debt Service	Receipt and subsequent disbursement of loan proceeds.

WILLIAMSON COUNTY GOVERNMENT
LISTING OF INDIVIDUAL FUNDS – TYPE AND PRIMARY FUNCTION
PROPRIETARY INTERNAL SERVICE FUNDS – MAJOR FUNDS
NOVEMBER 30, 2011

<u>Fund</u>	<u>Type of Fund</u>	<u>Primary Function(s) of Fund</u>
Employee Health Insurance	Internal Service Major Fund	Receipt and disbursement of County and employee funds for expenditures of the County's Employees' Health Insurance program.
ICRMT Self Insurance	Internal Service Major Fund	Receipt of funding for and subsequent disbursement for expenditures for self-insurance purposes.
Illinois Municipal Retirement	Internal Service Major Fund	Receipt of funding for and subsequent disbursement of County and employee funds for expenditures to the Illinois Municipal Retirement System.
Retiree Health Insurance	Internal Service Major Fund	Collection of County contributions for the administration of the Retiree Health Insurance Program.

WILLIAMSON COUNTY GOVERNMENT
LISTING OF INDIVIDUAL FUNDS - TYPE AND PRIMARY FUNCTION
FIDUCIARY TRUST FUNDS
NOVEMBER 30, 2011

<u>Fund</u>	<u>Type of Fund</u>	<u>Primary Function(s) of Fund</u>
Bed Tax	Trust	Receipt of bed tax from county hotels and motels and subsequent disbursement to the Williamson County Tourism Bureau.
Bi-County Health Tax Collection Trust	Trust	Receipt of property taxes for distribution to the local health department.
Child Advocacy Center Tax Collection Trust	Trust	Receipt of property taxes for distribution to the local Child Advocacy Center.
Circuit Clerk Fees Trust	Trust	Accounting for proceeds of the Circuit Clerk (bail receipts, fines, etc.) and distribution to proper recipients and other funds.
County Clerk Real Estate Tax Redemption	Trust	Receipt of tax sale redemptions and subsequent disbursement to tax buyers on real estate parcels.
Dispute Resolution	Trust	Accumulation of receipts from the Circuit Clerk's office for disbursement to dispute resolution centers.
Inheritance Tax	Trust	Receipt of inheritance and estate taxes from decedents and subsequent transfer to the State of Illinois.
Liquor License & Fingerprinting	Trust	Receipt of liquor license and fingerprinting fees collected by the County Clerk and subsequent transfer to the State of Illinois.
Mental Health Tax Collection Trust	Trust	Receipt of property taxes for distribution to the local mental health board.
Mobile Home Tax Redemption	Trust	Receipt of tax sale redemptions and subsequent disbursement to tax buyers on mobile home parcels.
Public Building Commission Tax Collection Trust	Trust	Receipt of property taxes for distribution to the Williamson County Public Building Commission.

WILLIAMSON COUNTY GOVERNMENT
LISTING OF INDIVIDUAL FUNDS – TYPE AND PRIMARY FUNCTION
FIDUCIARY TRUST FUNDS
NOVEMBER 30, 2011

<u>Fund</u>	<u>Type of Fund</u>	<u>Primary Function(s) of Fund</u>
Senior Citizens Tax Collection Trust	Trust	Receipt of property taxes for distribution to a local senior citizens program.
State Share Rental Housing	Trust	Receipt of rental housing fees charged by the County Clerk for recording qualified documents and subsequent disbursement to the State of Illinois.
Tax Collector Trust	Trust	Collection of property taxes, mobile home taxes and various fees, and payments in lieu of taxes with subsequent disbursement to the various county taxing districts.
Unclaimed Bail Bond	Trust	Receipt of unclaimed bail bonds upon expiration of statute of limitations to be distributed to property owners.
University of Illinois Cooperative Tax Collection Trust	Trust	Receipt of property taxes for distribution to the local extension office.

COMPLIANCE SECTION



August 31, 2012

**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS**

Williamson County Government
Williamson County Administration Building
407 N. Monroe Street
Marion, IL 62959

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the primary government Williamson County Government, Illinois, as of and for the year ended November 30, 2011, which collectively comprise the primary government Williamson County Government's basic financial statements for the primary government and have issued our report thereon dated August 31, 2012. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

Management of the primary government Williamson County Government, Illinois is responsible for establishing and maintaining effective internal control over financial reporting. In planning and performing our audit, we considered the primary government Williamson County Government's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the primary government Williamson County Government's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the primary government Williamson County Government's internal control over financial reporting.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the primary government Williamson County Government, Illinois' financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with

which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed two instances of noncompliance that are required to be reported under *Government Auditing Standards*. The instances of noncompliance are reported in the accompanying Schedule of Findings and Questioned Costs.

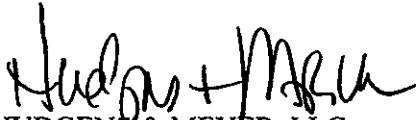
We noted certain matters that we reported to management of Williamson County Government, Illinois, in a separate letter dated August 31, 2012.

Williamson County Government's responses to the findings identified in our audit are described in the accompanying Schedule of Findings and Questioned Costs. We did not audit Williamson County Government's responses and, accordingly, we express no opinion on them.

The component units of Williamson County Government, the Williamson County 911 Board and the Public Building Commission of Williamson County will be issuing separate auditors' reports. The Williamson County 911 Board will be issuing a separate auditor's report on its basic financial statements, a report in accordance with *Government Auditing Standards* and a report on compliance with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133 Compliance Supplement* that could have a direct and material effect on each of the Williamson County 911 Board's major federal programs for the year ended November 30, 2011. The Public Building Commission of Williamson County will be issuing a separate auditor's report on its basic financial statements and a report in accordance with *Government Auditing Standards*.

This report is intended solely for the information and use of the Board of Commissioners of Williamson County Government, Illinois, state and federal awarding agencies, and applicable regulatory agencies and is not intended to be and should not be used by anyone other than these specified parties.

Respectfully submitted,


HUDGENS & MEYER, LLC
Certified Public Accountants

FEDERAL AWARDS SECTION



Hudgens & Meyer LLC

CERTIFIED PUBLIC ACCOUNTANTS

-120-

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August 31, 2012

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH REQUIREMENTS
APPLICABLE TO EACH MAJOR PROGRAM AND ON INTERNAL CONTROL
OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133**

Williamson County Government
Williamson County Administration Building
407 N. Monroe Street
Marion, IL 62959

Compliance

We have audited the primary government of Williamson County Government, Illinois' compliance with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133 Compliance Supplement* that could have a direct and material effect of each of the primary government Williamson County Government's major federal programs for the year ended November 30, 2011. The primary government, Williamson County Government, Illinois' major federal programs are identified in the summary of auditors' results section. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the primary government Williamson County Government, Illinois' management. Our responsibility is to express an opinion on the primary government Williamson County Government, Illinois' compliance based on our audit.

The component units of the primary government, Williamson County Government, the Williamson County 911 Board and the Public Building Commission of Williamson County will be issuing separate auditors' reports. The Williamson County 911 Board will be issuing a separate auditor's report on its basic financial statements, a report in accordance with *Government Auditing Standards* and a report on compliance with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133 Compliance Supplement* that could have a direct and material effect on each of the Williamson County 911 Board's major federal programs for the year ended November 30, 2011. The Public Building Commission of Williamson County will be issuing a separate auditor's report on its basic financial statements and a report in accordance with *Government Auditing Standards*.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the primary government Williamson County Government, Illinois' compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the primary government Williamson County Government, Illinois' compliance with those requirements.

Internal Control Over Compliance

In our opinion, the primary government, Williamson County Government, Illinois, complied, in all material respects, with the requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended November 30, 2011. However, the results of our auditing procedures disclosed two instances of failures over internal controls with those requirements, which are required to be reported in accordance with OMB Circular A-133 and which are described in the accompanying schedule of findings and questioned costs as SA2011-1 and SA2011-2.

Management of the primary government Williamson County Government, Illinois, is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the primary government Williamson County Government, Illinois' internal control over compliance with the requirements that could have a direct and material effect on a major federal program to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the primary government Williamson County Government, Illinois' internal control over compliance.

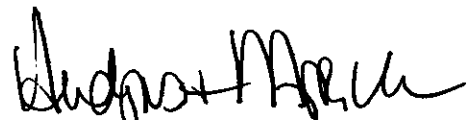
A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

Williamson County Government's response to the findings identified in our audit is described in the accompanying schedule of findings and questioned costs. We did not audit Williamson County Government's responses and, accordingly, we express no opinion on the responses.

This report is intended solely for the information and use of the Board of Commissioners of the primary government Williamson County Government, Illinois, others within the entity, state and federal awarding agencies, and applicable regulatory agencies and is not intended to be and should not be used by anyone other than these specified parties.

Respectfully submitted,



HUDGENS & MEYER, LLC
Certified Public Accountants

WILLIAMSON COUNTY GOVERNMENT
SCHEDULE OF EXPENDITURES OF FEDERAL AND NON-FEDERAL AWARDS
NOVEMBER 30, 2011

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Grant Number	Amount	Cash Receipts	Non-ARRA Cash Disbursements	ARRA Cash Disbursements	Total Disbursements
FEDERAL AWARDS							
US DEPARTMENT OF AGRICULTURE							
Passed Through Illinois Department of Health and Human Services Agency #444:							
Food Stamp Employment & Training	10.561	081XK972000	\$ 30,582	\$ 15,371	\$ 15,371	\$ -	\$ 15,371
			\$ 30,582	\$ 15,371	\$ 15,371	\$ -	\$ 15,371
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT							
Passed Through Illinois Department of Commerce and Economic Opportunity Agency # 420:							
Miscellaneous State Program	14.228	10-203674	\$ 100,000	\$ 100,000	\$ 100,000	\$ -	\$ 100,000
MARS Grant	14.228	10-246003	77,510	77,510	77,510	-	77,510
Housing Rehab - Colp #9	14.228	09-243014	338,000	-	-	-	-
			\$ 515,510	\$ 177,510	\$ 177,510	\$ -	\$ 177,510
<i>Direct Award</i>							
Homebuyer Grant Program	14.239	SHB-50439	\$ 336,000	\$ 196,907	\$ 196,907	\$ -	\$ 196,907
			\$ 336,000	\$ 196,907	\$ 196,907	\$ -	\$ 196,907
Passed Through Illinois Department of Commerce and Economic Opportunity Agency # 420:							
Revolving Loan Program	14.248	07-241003	\$ 341,510	\$ -	\$ -	\$ -	\$ -
			\$ 341,510	\$ -	\$ -	\$ -	\$ -
US DEPARTMENT OF JUSTICE							
Passed through Illinois Criminal Justice Information Authority Agency #546:							
Victims of Crime Advocate	16.575	210102	\$ 48,557	\$ 48,557	\$ 48,557	\$ -	\$ 48,557
			\$ 48,557	\$ 48,557	\$ 48,557	\$ -	\$ 48,557
<i>Direct Award:</i>							
Methamphetamine Initiative	16.710	2006CKWX0444	\$ 98,723	\$ 1,181	\$ 1,181	\$ -	\$ 1,181
Methamphetamine Initiative II	16.710	2007CKWX0262	428,462	52,414	52,414	-	52,414
			\$ 527,185	\$ 53,595	\$ 53,595	\$ -	\$ 53,595
<i>Direct Award passed through to the Williamson County 911 Board:</i>							
Technology Grant	16.734	37-6002369	\$ 600,000	\$ 600,000	\$ 600,000	\$ -	\$ 600,000
			\$ 600,000	\$ 600,000	\$ 600,000	\$ -	\$ 600,000
Passed through Illinois Criminal Justice Information Authority Agency #546:							
Local Law Enforcement Vehicle Program	16.738	407840	\$ 19,500	\$ 19,500	\$ 19,500	\$ -	\$ 19,500
			\$ 19,500	\$ 19,500	\$ 19,500	\$ -	\$ 19,500
US DEPARTMENT OF TRANSPORTATION							
Passed Through Illinois Department of Transportation Agency # 494:							
Road Safety Improvements - Stodlar Road	20.205	08-125	\$ 494,651	\$ 396	\$ 396	\$ -	\$ 396
Road Safety Improvements - Saraville Road	20.205	09-127	391,904	6,396	-	6,396	6,396
Road Safety Improvements - FWHA Routes	20.205	11-136	59,515	59,515	59,515	-	59,515
Road Safety Improvements - Limb Branch Road	20.205	08-086	18,731	18,731	18,731	-	18,731
Road Safety Improvements - Stodlar Road	20.205	05-107	2,509	2,509	2,509	-	2,509
Road Safety Improvements - Corinrh Road	20.205	09-126	1,278,238	4,685	4,685	-	4,685
Road Safety Improvements - 05-1228	20.205	05-1228	31,777	31,777	31,777	-	31,777
			\$ 2,277,325	\$ 124,009	\$ 117,613	\$ 6,396	\$ 124,009
<i>Program Cluster (20.600 & 20.613)</i>							
Passed Through Illinois Department of Transportation Agency # 494:							
Traffic Safety	20.601	0AL00100340	\$ 5,890	\$ 5,890	\$ 5,890	\$ -	\$ 5,890
Traffic Safety	20.601	ALI-0100-252	44,129	24,156	24,156	-	24,156
			\$ 50,019	\$ 30,046	\$ 30,046	\$ -	\$ 30,046
Passed Through Illinois Department of Transportation Agency # 494:							
Injury Prevention	20.613	IAL-0010008	\$ 9,977	\$ 9,977	\$ 9,977	\$ -	\$ 9,977
Injury Prevention	20.613	OP-00100213	1,047	1,047	1,047	-	1,047
Injury Prevention	20.613	OP-10100284	9,657	9,657	9,657	-	9,657
Injury Prevention	20.613	BI-00100212	358	358	358	-	358
			\$ 21,039	\$ 21,039	\$ 21,039	\$ -	\$ 21,039
Total Program Cluster (20.600 & 20.613)			\$ 71,058	\$ 51,085	\$ 51,085	\$ -	\$ 51,085

SEE ACCOMPANYING NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AND NON-FEDERAL AWARDS.

WILLIAMSON COUNTY GOVERNMENT
SCHEDULE OF EXPENDITURES OF FEDERAL AND NON-FEDERAL AWARDS
NOVEMBER 30, 2011

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Grant Number	Amount	Cash Receipts	Non-ARRA Cash Disbursements	ARRA Cash Disbursements	Total Disbursements
DEPARTMENT OF HEALTH AND HUMAN SERVICES							
Passed Through Illinois Department of Healthcare and Family Services Agency # 478:							
Child Support Enforcement - Federal Portion	93.563	11KCC000099	\$ 11,123	\$ 11,123	\$	\$	\$ 11,123
Child Support Enforcement - Federal Portion	93.563	21KCC000099	2,735	2,735	-	-	2,735
Total CFDA # 93.563			\$ 13,858	\$ 13,858	\$	\$	\$ 13,858
Passed Through Illinois State Board of Elections Agency #587:							
Phase III Help America Vote Act	93.617	37-6002369	\$ 77,660	\$ 35,001	\$ 35,001	\$	\$ 35,001
Total CFDA # 93.617			\$ 77,660	\$ 35,001	\$ 35,001	\$	\$ 35,001
DEPARTMENT OF HOMELAND SECURITY							
Passed Through Illinois Emergency Management Agency # 588:							
Public Assistance Grant	97.036	1991-199UELCS-00	\$ 273,576	\$	\$ 273,576	\$	\$ 273,576
Total CFDA # 97.036			\$ 273,576	\$	\$ 273,576	\$	\$ 273,576
Passed Through Illinois Emergency Management Agency # 588:							
Emergency Management Performance Grant	97.042	110EMAWILLI	\$ 7,255	\$ 7,255	\$	\$	\$ 7,255
Emergency Management Performance Grant - Supplement	97.042	109EMAWLSN3	17,968	17,968	-	-	17,968
Emergency Management Performance Grant	97.042	211EMAWILLI	28,725	28,725	28,725	-	28,725
Federal Disaster Declaration	97.042	1991-199-OB CAB-00	3,918	3,918	3,918	-	3,918
Total CFDA # 97.042			\$ 57,866	\$ 57,866	\$	\$	\$ 57,866
Passed Through Illinois Emergency Management Agency # 588:							
Interoperable Emergency Communications	97.055	07-NBWLISH	\$ 2,145	\$ 2,145	\$	\$	\$ 2,145
Interoperable Emergency Communications	97.055	07-NBWCEMA	2,145	2,145	-	-	2,145
Interoperable Emergency Communications	97.055	09IECCPWIL	24,699	24,699	24,699	-	24,699
Total CFDA # 97.055			\$ 28,989	\$ 28,989	\$ 28,989	\$	\$ 28,989
TOTAL FEDERAL AWARDS							
			\$ 5,219,176	\$ 1,422,248	\$ 1,689,428	\$ 6,396	\$ 1,695,824
NON-FEDERAL AWARDS							
Illinois Dept of Transportation - 50% of Highway Engineer's Salary		1000AL01338	\$ 54,650	\$ 54,650	\$	\$	\$ 54,650
Illinois Jobs Now Capital Bill Program		37-6002369	259,143	259,143	259,143	-	259,143
IL Dept of Transportation - FY2011/2012 Consolidated County Program		37-6002369	200,937	200,937	200,937	-	200,937
Illinois Department of Health and Human Services - Addiction Treatment (Passed through to the First Judicial Circuit Probation, 200 W. Jefferson, Marion IL 62959)		37-6002369	32,605	32,605	32,605	-	32,605
Illinois Supreme Court - Operations Expenses and Awards (Passed through to the First Judicial Circuit Probation, 200 W. Jefferson, Marion IL 62959)		37-6002369	1,380,631	1,380,631	1,380,631	-	1,380,631
Illinois Dept of Healthcare & Family Services - Child Support Enforcement		21KCC000099	2,425	2,425	2,425	-	2,425
Illinois Dept of Healthcare & Family Services - Child Support Enforcement		11KCC000099	9,842	9,842	9,842	-	9,842
Illinois Department of Health and Human Services - SSI Recoveries		37-6002369	8,357	8,357	8,357	-	8,357
Illinois Attorney General For State Attorney - Coordinator		144SG11595	23,500	23,500	23,500	-	23,500
Illinois Department of Elections - Election Judge Salary Reimbursements		37-6002369	62,956	62,956	62,956	-	62,956
Illinois Department of Revenue - Assessor's Salary Reimbursement		37-6002369	26,010	26,010	26,010	-	26,010
Illinois Department of Revenue - Public Defender's Salary Reimbursement		37-6002369	74,921	74,921	74,921	-	74,921
Illinois Department of Revenue - States Attorney's Salary Reimbursement		37-6002369	109,131	109,131	109,131	-	109,131
Illinois Law Enforcement Training & Standards Board		37-6002369	11,590	11,590	11,590	-	11,590
Illinois Department of Commerce and Economic Opp - Recycling Grant		37-6002369	3,345	3,345	3,345	-	3,345
Illinois Commerce Commission (Passed through to the Williamson County 911 Board 300 N. Park Avenue, Herrin, IL 62948)		37-6002369	234,456	234,456	234,456	-	234,456
TOTAL NON-FEDERAL AWARDS							
			\$ 2,494,499	\$ 2,494,499	\$	\$	\$ 2,494,499
TOTAL FEDERAL AND NON-FEDERAL AWARDS							
			\$ 7,713,675	\$ 3,916,747	\$ 4,183,927	\$ 6,396	\$ 4,190,323

SEE ACCOMPANYING NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AND NON-FEDERAL AWARDS.

WILLIAMSON COUNTY GOVERNMENT
NOTES TO SCHEDULE OF EXPENDITURES OF
FEDERAL AND NON-FEDERAL AWARDS
NOVEMBER 30, 2011

NOTE 1: BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards includes the federal grant activity of the County and is presented on the cash basis of accounting. The government-wide financial statements and fund financial statements are prepared on the accrual basis of accounting and modified accrual basis of accounting, respectively, as contemplated by generally accepted accounting principles. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, Audits of States, Local Governments and Non-Profit Organizations. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the government-wide financial statements and the fund financial statements.

NOTE 2: PASS-THROUGHS TO SUBRECIPIENTS

Of the revenues presented in the Schedule of Expenditures of Federal and Non-Federal awards, the County passed the following federal awards to sub recipients:

<u>Program Title</u>	<u>Subrecipient</u>	<u>Federal CFDA Number</u>	<u>Amount Provided to Subrecipient</u>
Addiction Treatment (State of IL Grant)	1 st Judicial Circuit Probation 200 West Jefferson Marion, IL 62959	n/a	\$ 28,715.
Technology Grant	Williamson County 911 Board 300 N. Park Avenue Herrin, IL 62948	16.734	\$ 600,000.

The Williamson County 911 Board has engaged an independent auditor to conduct a Single Audit and report on compliance with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133 Compliance Supplement* that could have a direct and material effect of each of the Williamson County 911 Board's major federal programs for the year ended November 30, 2011. As of the date of this report, Williamson County Government has not been provided a copy of the Single Audit for the year ended November 30, 2011 by the Williamson County 911 Board or notified of its completion. The Williamson County 911 Office can be contacted at 618-988-6911 for an audit status update.

**NOTE 3: RECONCILIATION OF FEDERAL AWARDS RECEIVED PER THE SCHEUDLE OF
EXPENDITURES OF FEDERAL AND NON-FEDERAL AWARDS TO THE FUND
FINANCIAL STATEMENTS**

A Reconciliation of Federal Awards received per the Schedule of Expenditures of Federal and Non-Federal Awards to the Fund Financial Statements appears on page 128 of this report.

NOTE 4: BUILD AMERICA AND RECOVERY ZONE ECONOMIC DEVELOPMENT BONDS

During the previous fiscal year ending November 30, 2010, the County issued \$25,260,000. of alternative revenue bonds for a jail construction project. The sources and uses of the bond proceeds are listed below:

WILLIAMSON COUNTY GOVERNMENT
NOTES TO SCHEDULE OF EXPENDITURES OF
FEDERAL AND NON-FEDERAL AWARDS
NOVEMBER 30, 2011

NOTE 4: BUILD AMERICA AND RECOVERY ZONE ECONOMIC DEVELOPMENT BONDS
(CONTINUED)

Sources:

Par Amount of 2010A Bonds	\$ 5,920,000
Par Amount of 2010B Bonds	19,340,000
Accrued Interest from 4/26/2010 to 4/26/2010	-
<u>Total Sources of Funds</u>	<u>\$ 25,260,000</u>

Uses:

Project Funds	\$ 21,500,000
Capitalized Interest Fund (through June 1, 2012)	1,919,312
Pledged Account	1,442,000
Issue Costs, including underwriting	398,688
<u>Total Uses of Funds</u>	<u>\$ 25,260,000</u>

Issue Costs as a percentage of project	<u>1.58%</u>
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Bond Description – Recovery Zone Economic Development Bonds and Build America Bonds

Williamson County Government, on March 9, 2010, adopted Ordinance No. 10-03-09-01 (as supplemented, the "Bond Ordinance") authorizing the issuance of (collectively, the "Bonds"): (A) \$5,920,000 Taxable General Obligation Bonds (Alternate Revenue Source), Series 2010A (Recovery Zone Economic Development Bonds (Direct Payment)); and (B) \$19,340,000 Taxable General Obligation Bonds (Alternate Revenue Source), Series 2010B (Build America Bonds (Direct Payment)).

Interest on the Bonds is payable semi-annually December 1 and June 1 of each year, commencing December 1, 2010.

The Bonds are issuable in denominations of any authorized integral multiple of \$5,000 principal amount, will be issued using a book entry system in fully registered form only, without coupons and, when issued, and will be registered in the name of Cede & Co., as nominee of The Depository Trust Company ("DTC"), New York, New York. DTC will act as securities depository for the Bonds. Purchasers will not receive physical delivery of Bonds.

Principal and interest are payable by The Bank of New York Mellon Trust Company, N.A., St. Louis, Missouri to DTC, which will remit such principal and interest to DTC's Participants for payment to the Beneficial Owners of the Bonds. The Bonds will mature annually on December 1, at coupons and yields for the years described in the bond ordinance and issue documents. The Bonds are subject to redemption prior to maturity as provided in the bond ordinance and issue documents.

The total interest subsidy payments made on behalf of Williamson County Government for the year ended November 30, 2011 was \$552,698.

WILLIAMSON COUNTY GOVERNMENT
NOTES TO SCHEDULE OF EXPENDITURES OF
FEDERAL AND NON-FEDERAL AWARDS
NOVEMBER 30, 2011

NOTE 4: BUILD AMERICA AND RECOVERY ZONE ECONOMIC DEVELOPMENT BONDS
(CONCLUDED)

The Bond proceeds will be issued to provide funds to finance:

- (i) the acquisition, construction, and installation of, as applicable, land, buildings, furniture, fixtures and equipment for a jail and correctional center, administrative offices, video court, medical facilities, processing area, commissary, training room and parking facilities, and related facilities, improvements and costs;
- (ii) capitalized interest; and
- (iii) certain costs of issuance (i), (ii) and (iii), the "Project".

The **2010A** Bonds are designated as "Recovery Zone Economic Development Bonds (Direct Payment)" ("RZEDBs") and the **2010B** Bonds are designated as "Build America Bonds (Direct Payment)" ("BABs"), for purposes of the American Recovery and Reinvestment Act of 2009 and, therefore, the County is eligible for and expects to receive a cash subsidy from the U.S. Treasury in the amount equal to 45% for RZEDBs and 35% for BABs of the interest payable on the 2010A and 2010B Bonds (as applicable, "Build America Payments").

The principal balances of the 2010A and 2010B bonds as of November 30, 2011 are:

2010A Recovery Zone Economic Development Bonds	\$ 5,920,000
2010B Build America Bonds	19,340,000
<u>Total</u>	<u>\$ 25,260,000</u>

Interest paid on the 2010A and 2010B bonds during the fiscal year ended November 30, 2011 totaled:

2010A Recovery Zone Economic Development Bonds	\$ 214,194
2010B Build America Bonds	700,974
<u>Total</u>	<u>\$ 915,168</u>

Fiscal agent fees paid on the 2010A and 2010B bonds during the fiscal year ended November 30, 2011 totaled:

2010A Recovery Zone Economic Development Bonds	\$ 700
2010B Build America Bonds	700
<u>Total</u>	<u>\$ 1,400</u>

While the Build America and Recovery Zone Economic Development Bonds are not includable on the Schedule of Federal Awards, it is disclosed here for the ease and understanding of the reader.

WILLIAMSON COUNTY GOVERNMENT
SUMMARY OF AUDITORS' RESULTS
NOVEMBER 30, 2011

SECTION I

1. Type of report issued on the government's financial statements:

<u>Opinion Unit</u>	<u>Opinion Issued</u>
Governmental Activities Unit	Unqualified
Each Major Fund	Unqualified
Aggregate Remaining Fund Information	Unqualified
Compliance over Major Programs	Unqualified

2. During the audit of the financial statements, were any reportable conditions in internal control disclosed? No
- 2a. If so, were any such conditions considered material weaknesses? No
3. Did the audit disclose any instances of noncompliance that would be considered material to the financial statements? No
4. Were any reportable conditions in internal control over major programs disclosed? No
5. If so, were any such conditions considered material to the financial statements? No
6. Did the audit disclose any audit findings required to be reported under Section 510(a) of the OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*? No
7. Major programs: Homebuyer Grant Program CFDA # 14.239
Department of Transportation Grants CFDA # 20.205
Technology Grant CFDA # 16.734
Emergency Management Performance Grant CDFA # 97.042
Interoperable Emergency Communications CFDA # 97.055
8. Dollar threshold to distinguish between Type A and Type B programs: \$ 300,000.
9. Does the auditee qualify as a low-risk auditee under Section 530 of the OMB Circular A-133? No

SECTION II

1. Findings relating to the financial statements which are required to be reported in accordance with GAGAS. Pages 130-135

SECTION III

1. Findings and questioned costs for Federal awards which are shall include audit findings as defined in Section .510(a). Pages 130-135

SEE ACCOMPANYING AUDITORS' REPORT AND NOTES TO SCHEDULE OF EXPENDITURES OF
FEDERAL AND NON-FEDERAL AWARDS.

**WILLIAMSON COUNTY GOVERNMENT
RECONCILIATION OF GRANT RECEIPTS PER THE SCHEDULE OF EXPENDITURES OF
FEDERAL AND NON-FEDERAL AWARDS TO THE FUND FINANCIAL STATEMENTS
NOVEMBER 30, 2011**

GRANT NAME		FUND ACTIVITY IS RECORDED IN	CFDA #	FEDERAL FINANCIAL ASSISTANCE RECEIVED PER THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS	REVERSE PRIOR YEAR GRANTS RECEIVABLE	RECORD CURRENT YEAR GRANTS RECEIVABLE	FEDERAL FINANCIAL ASSISTANCE RECEIVED PER THE AUDITED FINANCIAL STATEMENTS
FEDERAL AWARDS							
US DEPARTMENT OF AGRICULTURE							
Passed Through Illinois Department of Health and Human Services:							
Food Stamp Employment & Training		General Assistance	10.561	\$ 15,371	\$ -	\$ -	\$ 15,371
			Total	\$ 15,371	\$ -	\$ -	\$ 15,371
US DEPARTMENT OF TRANSPORTATION							
Passed Through Illinois Department of Transportation:							
Road Safety Improvements - Stollar Road		Unit Road & Bridge	20.205	\$ 396	\$ -	\$ -	\$ 396
Road Safety Improvements - Saraville Road		Unit Road & Bridge	20.205	6,396	-	-	6,396
Road Safety Improvements - FWHA Routes		Unit Road & Bridge	20.205	59,515	-	-	59,515
Road Safety Improvements - Limb Branch Road		Unit Road & Bridge	20.205	18,731	-	-	18,731
Road Safety Improvements - Stollar Road		Unit Road & Bridge	20.205	2,509	-	-	2,509
Road Safety Improvements - Corinth Road		Unit Road & Bridge	20.205	4,685	-	-	4,685
Road Safety Improvements - 05-1228		Unit Road & Bridge	20.205	31,777	-	-	31,777
			Total	\$ 124,009	\$ -	\$ -	\$ 124,009
Traffic Safety		Sheriff's Fees Fund	20.601	\$ 5,890	\$ -	\$ -	\$ 5,890
Traffic Safety		Sheriff's Fees Fund	20.601	24,156	-	-	24,156
Injury Prevention		Sheriff's Fees Fund	20.613	9,977	-	-	9,977
Injury Prevention		Sheriff's Fees Fund	20.613	1,047	-	-	1,047
Injury Prevention		Sheriff's Fees Fund	20.613	9,657	-	-	9,657
Injury Prevention		Sheriff's Fees Fund	20.613	358	-	-	358
			Total	\$ 51,085	\$ -	\$ -	\$ 51,085
US DEPARTMENT OF JUSTICE							
Public Safety and Community:		Cops Meth Grant Fund	16.710	\$ 1,181	\$ -	\$ -	\$ 1,181
Methamphetamine Initiative I		Cops Meth Grant Fund	16.710	52,414	(573)	-	51,841
Methamphetamine Initiative II			Total	\$ 53,595	\$ (573)	\$ -	\$ 53,022
Passed Through Illinois Criminal Justice Information Authority:		Victims of Crime Fund	16.575	\$ 48,557	\$ -	\$ 9,352	\$ 57,909
911 Fund (Component Unit Reported Separately)			16.734	\$ 600,000	\$ -	\$ -	\$ 600,000
Technology Grant			16.738	\$ 19,500	\$ -	\$ -	\$ 19,500
DEPARTMENT OF HOMELAND SECURITY							
Passed Through Illinois Emergency Management Agency:		General Fund	97.042	\$ 57,866	\$ -	\$ -	\$ 57,866
Emergency Management Assistance Grant		Unit Road & Bridge	97.036	\$ 273,576	\$ -	\$ -	\$ 273,576
Public Assistance Grant			97.055	2,145	-	-	2,145
Interoperable Emergency Communications			97.055	2,145	-	-	2,145
Interoperable Emergency Communications			97.055	24,699	-	-	24,699
			Total	\$ 28,989	\$ -	\$ -	\$ 28,989

SEE ACCOMPANYING NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AND NON-FEDERAL AWARDS

WILLIAMSON COUNTY GOVERNMENT
RECONCILIATION OF GRANT RECEIPTS PER THE SCHEDULE OF EXPENDITURES OF
FEDERAL AND NON-FEDERAL AWARDS TO THE FUND FINANCIAL STATEMENTS
NOVEMBER 30, 2011

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GRANT NAME	FUND ACTIVITY IS RECORDED IN	CFDA #	FEDERAL FINANCIAL ASSISTANCE RECEIVED PER THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS	REVERSE PRIOR YEAR GRANTS RECEIVABLE	RECORD CURRENT YEAR GRANTS RECEIVABLE	FEDERAL FINANCIAL ASSISTANCE RECEIVED PER THE AUDITED FINANCIAL STATEMENTS
FEDERAL AWARDS						
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT						
Passed Through Illinois Department of Commerce and Economic Opportunity:						
Miscellaneous State Program	Jail Construction Fund	14,228	\$ 100,000	\$ -	\$ -	\$ 100,000
MARS Grant	MARS Grant	14,228	\$ 77,510	\$ -	\$ 2,000	\$ 79,510
Homebuyer Grant Program	Homebuyer Fund	14,239	\$ 196,907	\$ -	\$ 2,000	\$ 198,907
DEPARTMENT OF HEALTH AND HUMAN SERVICES						
Passed Through Illinois Department of Healthcare and Family Services:						
Child Support Enforcement - Federal Portion	General Fund	93,563	\$ 13,838	\$ -	\$ -	\$ 13,838
Phase III Help America Vote Act	Computer and Photo Fund	93,617	\$ 35,001	\$ -	\$ -	\$ 35,001
TOTAL FEDERAL AWARDS			\$ 1,695,824	\$ (573)	\$ 13,352	\$ 1,708,603

RECONCILIATION TO FINANCIAL STATEMENTS:
Federal Financial Assistance per the fund financial statements (page 8) \$ 1,108,603
Federal Financial Assistance reported separately on component unit financial statements that are issued separately 600,000
TOTAL FEDERAL FINANCIAL ASSISTANCE \$ 1,708,603

WILLIAMSON COUNTY GOVERNMENT
SCHEDULE OF CURRENT YEAR FINDINGS AND QUESTIONED COSTS
(FEDERAL AWARDS UNDER OMB CIRCULAR A-133)
NOVEMBER 30, 2011

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Finding No.	Description
SA2011-1	<p><u>CFDA number(s) affected:</u> 14.239</p> <p><u>Program titles:</u> Homebuyer Assistance Program</p> <p><u>Federal Agencies:</u> Department of Housing and Urban Development</p> <p><u>Criteria:</u> Signed Grant Agreement, Section 12b. Additional Requirements</p> <p><u>Statement of Condition:</u> Through our inquiry and observation, we noted that the County did not have a current sexual harrassment policy inclusive of all of the required elements as agreed to in the signed grant agreement.</p> <p><u>Questioned Costs:</u> None</p> <p><u>Perspective Information:</u> The County's various collective bargaining agreements to contain language referencing the applicability of laws regarding sexual harrassment. However, there is not a County-wide policy that includes all of the required elements as stated in the signed grant agreement.</p> <p><u>Cause and effect:</u> While items SA2011-1 did not cause any immediate errors or misstatements in the financial statements, it is important to be aware of the noncompliance.</p> <p><u>Recommendation:</u> The County Board should review the provision of the signed grant agreement and develop and adopt a sexual harrassment policy that is consistent with the provisions of the signed grant agreement.</p> <p><u>View of Responsible Officials:</u> The auditee is not in disagreement with these audit findings and will take corrective action. The County Board is currently reviewing a County-wide sexual harrassment policy.</p> <p><u>Contact Names and Implementation Dates:</u> Brent Gentry, Chairman 618-997-1301 ext. 135</p> <p>Implementation of corrective action is to occur during the fiscal year ending 11/30/2012.</p> <p><u>Corrective Action:</u> The auditee is not in disagreement with these audit findings and will take corrective action. The County Board is currently reviewing a County-wide sexual harrassment policy.</p>

WILLIAMSON COUNTY GOVERNMENT
SCHEDULE OF CURRENT YEAR FINDINGS AND QUESTIONED COSTS
(FEDERAL AWARDS UNDER OMB CIRCULAR A-133)
NOVEMBER 30, 2011

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Finding No.	Description
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SA2011-2	CFDA number(s) affected: 16.734
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	Program titles: DOJ Technology Grant
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	Federal Agencies: Department of Justice
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	Pass-through entity to: Williamson County 911
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	Criteria: Williamson County Government's Internal Controls over Cash Proper Bank Signatory Authority Requirement for W-9 before disbursement 50 ILCS 750/15.4c Subrecipient monitoring requirements
--	--

Statement of Condition:

\$600,000 of federal funds was wired from the Williamson County 911 Fund's bank account without the required signatory or knowledge on the County level. Also, while the bank reconciliation process did discover the wire transfer, it did not result in an investigation of the \$600,000 wire transfer.

Questioned Costs:

None at this level of single audit.

Perspective Information:

- The single audit identified a direct federal award of \$600,000 from the Department of Justice. The \$600,000 federal award was direct deposited into the Williamson County 911 Fund's bank account.
- Upon inquiry, no official or employee on the County level was either aware of the federal award or the subsequent wire transfer. It appears that the Williamson County 911 Board utilized Williamson County Government's federal tax identification number without the Williamson County Board's knowledge or consent.
- The Williamson County 911 Board is a separate Board organized under 50 ILCS 750/15.4a. The Williamson County Board of Commissioners appoint the members of the Williamson County 911 Board.
- As per 50 ILCS 750/15.4c, the Williamson County Treasurer is the custodian of the bank account for the Williamson County 911 Board. The bank account is held at a local financial institution. The Williamson County Treasurer's office receives authorized claim forms for disbursements, prepares all accounts payable checks and payroll checks, records all deposits, authorizes all bank transfers and other banking activity, and prepares all bank reconciliations.
- The Williamson County Treasurer is the only authorized signatory on the Williamson County 911 Fund's bank account. The Williamson County Treasurer is also the only person authorized to perform wire transfers from the Williamson County 911 Fund's bank account.

WILLIAMSON COUNTY GOVERNMENT
SCHEDULE OF CURRENT YEAR FINDINGS AND QUESTIONED COSTS
(FEDERAL AWARDS UNDER OMB CIRCULAR A-133)
NOVEMBER 30, 2011

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<u>Finding No.</u>	<u>Description</u>
SA2011-2	<ul style="list-style-type: none">- One employee in the County Treasurer's office prepares the bank deposits and prepares the accounts payable checks. Another employee in the County Treasurer's office prepares the payroll checks. Another employee in the County Treasurer's office prepares the bank reconciliations.- Per the bank statement, on April 18, 2011, the County received two direct deposits in the amount of 1) \$79,005 and 2) \$520,995 for a total of \$600,000 in federal awards. The direct deposits were made into the Williamson County 911's bank account of which the County Treasurer is the custodian.- Per the bank statement, on April 20, 2011, a direct wire transfer in the amount of \$600,000 was taken out of the Williamson County 911 Bank account. The wire transfer was made to a company named "NG-911."- Per the completed wire transfer form provided by the local financial institution, the wire transfer was requested by telephone on April 19, 2011.- Upon tests of the wire transfer transaction, it was noted that the wire transfer was not authorized by the County Treasurer. The documentation provided by the local financial institution for the transfer determined that the wire transfer was authorized via telephone by the Williamson County 911 Director, which is a deviation from 50 ILCS 750/15.4c.- It was also noted that there was no board approved claim form which is also a deviation from 50 ILCS 750/15.4c. Also, due to a lack of an approved claim form, the County Clerk's office was unaware of the transaction and vendor. Therefore, the W-9 process was not completed for the vendor prior to the disbursement.- The lack of an authorized claim form also resulted in a lack of supporting documentation in the form of an invoice for the \$600,000 wire transfer.- As Williamson County Government was not aware of the federal award, no Subrecipient monitoring was performed during the fiscal year ended 11/30/2011.- As a separate legal entity, the Williamson County 911 Board has retained an independent auditor to audit the expenditure of federal awards at the Subrecipient level.- As of the date of this report, the single audit of the Williamson County 911 Board has not been completed.

Cause and effect:

The cause of the finding was an unauthorized person contacted the bank for a wire transfer of funds. The effect was a lack of supporting documentation for the disbursement of funds.

WILLIAMSON COUNTY GOVERNMENT
SCHEDULE OF CURRENT YEAR FINDINGS AND QUESTIONED COSTS
(FEDERAL AWARDS UNDER OMB CIRCULAR A-133)
NOVEMBER 30, 2011

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<u>Finding No.</u>	<u>Description</u>								
SA2011-2	<p><u>Recommendations:</u></p> <p>The following recommendations are made:</p> <ul style="list-style-type: none">- The Williamson County Board should address the unauthorized use of the County's federal identification number with the Williamson County 911 Board.- If Williamson County Government's federal identification number is used by another party, Williamson County Government should then perform Subrecipient monitoring of all federal awards obtained under its federal identification number.- The Williamson County Treasurer should address the local financial institution that allowed an unauthorized person access to funds in the Williamson County 911 Fund's bank account and request increased security measures for the bank account.- The Williamson County Treasurer should instruct staff member(s) performing bank reconciliations and general ledger activity, that any items not entered into the system upon performing the bank reconciliation, should be investigated thoroughly. <p><u>View of Responsible Officials:</u></p> <p>The Williamson County Board is in agreement that there were failures in internal controls in this area. The Williamson County Board has taken the steps as detailed in the corrective action section to mitigate this finding.</p> <p><u>Contact Names and Implementation Dates:</u></p> <p>Williamson County Government Contacts:</p> <table><tr><td>Brent Gentry, Chairman</td><td>618-997-1301 ext. 135</td></tr><tr><td>Bruce Troutman, Treasurer</td><td>618-997-1301 ext. 160</td></tr><tr><td>Celeste Sollers, Economic Development</td><td>618-997-1301 ext. 470</td></tr></table> <p>For an update on the Single Audit of the Williamson County 911 Board:</p> <table><tr><td>Ken Smith, 911 Executive Director</td><td>618-988-6911</td></tr></table> <p>Implementation of corrective has occurred as of August 29, 2012.</p> <p><u>Corrective Action:</u></p> <ul style="list-style-type: none">- The County Board requested and received supporting documentation of the \$600,000 payment. Supporting documentation, in the form of an after-the-fact claim along with a paid invoice has been put on file in the County Clerk's office. The County Board and County's Grant Monitor reviewed this documentation and determined that the funds had been used to purchase computer equipment and software. That purchase appeared to be in compliance with the stated purpose of the grant agreement.	Brent Gentry, Chairman	618-997-1301 ext. 135	Bruce Troutman, Treasurer	618-997-1301 ext. 160	Celeste Sollers, Economic Development	618-997-1301 ext. 470	Ken Smith, 911 Executive Director	618-988-6911
Brent Gentry, Chairman	618-997-1301 ext. 135								
Bruce Troutman, Treasurer	618-997-1301 ext. 160								
Celeste Sollers, Economic Development	618-997-1301 ext. 470								
Ken Smith, 911 Executive Director	618-988-6911								

WILLIAMSON COUNTY GOVERNMENT
SCHEDULE OF CURRENT YEAR FINDINGS AND QUESTIONED COSTS
(FEDERAL AWARDS UNDER OMB CIRCULAR A-133)
NOVEMBER 30, 2011

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<u>Finding No.</u>	<u>Description</u>
SA2011-2	<ul style="list-style-type: none">- A W-9 has been completed for the vendor, NG911, who received the \$600,000 wire transfer and the W-9 has been put on file with the County Clerk's office, in accordance with County policy. - The County Treasurer contacted the local financial institution regarding the failures in the bank's internal controls that allowed an unauthorized person to wire \$600,000 from the bank account for which he is the custodian and the only authorized signatory. - The local financial institution sent a written reply dated July 6, 2012 to the County Treasurer indicating their failures in the process and the enhanced security measures that they were putting in place regarding this bank account. - The Williamson County Treasurer has instructed staff member(s) performing bank reconciliations and general ledger activity, that any items not entered into the system upon performing the bank reconciliation, should be investigated thoroughly. - The County Board member, who is also a Williamson County 911 Board member, attended a special 911 Board meeting on August 3, 2012 to present the these findings related to the \$600,000 disbursement and receive input on the 911 Board's corrective action plans. At the August 3, 2012 meeting, the following items were discussed:<ul style="list-style-type: none">- Details were provided regarding the \$600,000 wire transfer.- The issues of no completed claim form, support or 911 Board approval were discussed.- The local financial institution's role in the wire transfer was discussed.- The local financial institution's failures in controls over the bank account were discussed.- The letter from the local financial institution detailing out the advanced security measures that the bank was going to put into place on the County's account was discussed.- The element of proper financial reporting for the \$600,000 transaction was discussed.- The grant agreement and the location, ownership, inventory, visualization, insurance and future possession of the purchased equipment was discussed.- Elements of grant compliance, including bidding requirements, were discussed.- Views of the Illinois Commerce Commission regarding the project were discussed.- Communication methods between board members and the Executive Director were discussed.- The overlapping duties of the Executive Director who is also the chairman of a group titled Counties of Southern Illinois or CSI were discussed.

WILLIAMSON COUNTY GOVERNMENT
SCHEDULE OF CURRENT YEAR FINDINGS AND QUESTIONED COSTS
(FEDERAL AWARDS UNDER OMB CIRCULAR A-133)
NOVEMBER 30, 2011

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<u>Finding No.</u>	<u>Description</u>
SA2011-2	<ul style="list-style-type: none">- 911's position that this finding was a County Board issue to resolve was discussed.- After the above discussions on August 3, 2012, the 911 Board took the following actions during the August 3, 2012 meeting:<ul style="list-style-type: none">- They requested the Executive Director present the 911 Board with greater detailed financial information each month that reconciles with the County Treasurer's monthly bank reconciliation.- They requested that the monthly bank statement and bank reconciliation, as prepared by the County Treasurer's office, be presented with the Board's monthly financial information.- They instructed the Executive Director to resolve all outstanding unreconciled financial items between his financial reporting software and the County Treasurer's financial reporting software.- They requested that greater support detail be provided with claim forms, excluding claims for the vendor known as CSI. The Board was undetermined if greater support for claims for CSI would be required.- The 911 Board acknowledged that there were errors in processing the \$600,000 transaction. However, the majority of the 911 Board indicated that they did not believe that there was any malicious intent on the part of the Executive Director.- The County Board member, who is also a Williamson County 911 Board member, attended the 911 Board's regular monthly meeting on August 16, 2012. There was no further follow-up action regarding the \$600,000 transaction as a result of that meeting.- In a letter dated August 29, 2012, the County Board notified the 911 Board of the required procedures when utilizing the County's federal identification number, the requirement to adhere to the County's grant management policy, the requirement to have Subrecipient monitoring performed, and the expectation of the submission of the 911 Board's single audit to the County Board for the year ended November 30, 2011 when it is complete and accepted by the 911 Board.- Since becoming aware of the grant award, the County's grant monitor has completed the required Subrecipient monitoring and has kept written documentation of the required Subrecipient monitoring. The County's grant monitor has notified the 911 Board of the requirement to Subrecipient monitor the grant award, ensured that the 911 Board engaged for a separate independent audit and that the audit to be performed is a single audit, and has reminded the 911 Board that they will be required to provide a copy of the completed single audit to the County Board when completed and approved by the 911 Board.- The County Board has also requested assistance from the States Attorney's office in order to review and modify the current Intergovernmental agreement in order to find ways to further the understanding of each entity's responsibilities.